

VOLUME IV

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Highway Commission, Annual Reports, 1921 and 1922.
Printing Board, Biennial Report, 1922.
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Dairy and Food Department, Annual Reports, 1921 and 1922.
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Aplarist, Annual Reports, 1921 and 1922.
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STATE OF IOWA
1922

REPORT OF THE

TREASURER OF STATE

for the

Biennial Period July 1, 1920, to June 30, 1922

W. J. BURBANK
Treasurer of State

STAFF OF TREASURER OF STATE OFFICE

W. J. BURBANK, WaterlooTreasurer of State
ROBERT L. REILEY, Des Moines.....Deputy Treasurer

GENERAL REVENUE DEPARTMENT

B. J. WOLCOTT, Mason City.....Cashier
C. A. ALLEN, Des MoinesBookkeeper
JESSIE MARSH, WaterlooChief Clerk
ALTA EMMONS, Des MoinesGeneral Clerk
EVA B. ULLRICH, Des MoinesSpecial Clerk
OPAL McLUCAS, Des Moines.....Stenographer
H. B. DORRELL, Des Moines.....Messenger

INHERITANCE TAX DEPARTMENT

JOHN V. WICKLUND, Des Moines.....Chief Examiner
E. E. DEVOR, WaterlooExaminer
ROBERT H. McDONALD, CherokeeExaminer
C. H. MARKS, Keokuk.....Examiner
C. E. HOYT, JeffersonExaminer
VERA BUCK, Des Moines.....Chief Clerk
HATTIE F. ROSE, Des MoinesFile Clerk
LEONA SCHMIDT, Des Moines.....Stenographer
LUCILE WILLIS, Des MoinesStenographer

CIGARETTE REVENUE DEPARTMENT

C. C. MCCOY, Des Moines.....Superintendent
R. O. HUGHES, Des Moines.....Inspector
A. E. BUTTERFIELD, Cedar Rapids.....Inspector
WILLIAM E. HAWSE, Grundy Center.....Inspector
M. A. SOUERS, Des Moines.....Order Clerk
KATHERINE SHIELDS, Des Moines.....Chief Clerk
PRUDENCE PIERCE, Des Moines.....Clerk
PAUL C. LARSEN, Des Moines.....Shipping Clerk
MAHEL NEWLEN, Des Moines.....Stenographer
LAURA JONES, Des Moines.....Stenographer

ROSTER OF STATE TREASURERS

MORGAN RENO, Johnson County, Territorial Treasurer.....1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....2 terms—1847 to 1851
ISRAEL KESTER, Davis County2 terms—1851 to 1853
MARTIN L. MORRIS, Polk County.....3 terms—1853 to 1859
JOHN W. JONES, Hardin County.....2 terms—1859 to 1863
WM. H. HOLMES, Jones County2 terms—1863 to 1867
SAMUEL E. RANKIN, Washington County.....3 terms—1867 to 1873
WM. CHRISTY, Clarke County.....2 terms—1873 to 1877
GEO. W. BEMIS, Buchanan County.....2 terms—1877 to 1881
E. H. CONGER, Dallas County2 terms—1881 to 1885
V. P. TWOMBLY, Van Buren County.....3 terms—1885 to 1891
BYRON A. BEESON, Marshall County.....2 terms—1891 to 1895
JOHN HERRIOTT, Guthrie County.....3 terms—1895 to 1901
G. S. GILBERTSON, Winnebago County.....3 terms—1901 to 1907
W. W. MORROW, Union County3 terms—1907 to 1913
W. C. BROWN, Wright County.....2 terms—1913 to 1917
EDWIN H. HOYT, Delaware County.....2 terms—1917 to 1921
W. J. BURBANK, Black Hawk County.....1921 to

LETTER OF TRANSMITTAL

State of Iowa
Treasury Department
Des Moines

HON. N. E. KENDALL, Governor:

SIR: In accordance with the provisions of Section 107 of the Code of 1897, I have the honor to present herewith a report of the transactions of the Treasury Department for the biennial period ending June 30, 1922.

W. J. BURBANK,
Treasurer of State.

October 31, 1922.

REPORT OF STATE TREASURER

The transactions of the State Treasury Department have been steadily increasing in volume, with consequent increase of labor and responsibility in the conduct of the office. The demands on the State Treasurer, in relation to the collection of inheritance tax and the cigarette revenue have added to the work of the department.

The following comparative table taken from former reports will show the growth of volume of receipts, together with a comparison of receipts every six years.

Receipts for biennial period ending June 30:

1903....	\$ 6,177,855.50	
1905....	6,600,347.71	
1906....	3,466,150.66	(one year only)
1908....	7,247,078.01	
1910....	8,388,280.93	\$2,210,000.00 Increase in collections of 1909-1910 over 1902-1903.
1912....	9,270,324.89	
1914....	11,524,770.80	
1916....	14,632,601.26	\$6,244,000.00 Increase in collections of 1915-1916 over 1909-1910.
1918....	20,800,704.00	
1920....	34,133,877.19	
1922....	46,536,658.97	\$31,904,000.00 Increase in collections of 1921-1922 over 1915-1916.

INHERITANCE TAX

The State Treasurer is charged with the duty of collecting the inheritance tax, and a compilation of the receipts taken from the several biennial reports shows a very marked increase in revenue from this source. The amount collected for each period since 1908 is—

For the period ending June 30, 1910.....	\$ 447,179.40
For the period ending June 30, 1912.....	490,809.46
For the period ending June 30, 1914.....	637,181.39
For the period ending June 30, 1916.....	697,368.48
For the period ending June 30, 1918.....	873,394.28
For the period ending June 30, 1920.....	1,224,212.63
For the period ending June 30, 1922.....	1,348,384.80

CIGARETTE REVENUE

The 39th General Assembly placed upon the Statute books, Chapter 203, entitled "The Cigarette Law," creating a new departure for Iowa in the collection of an excise tax on all cigarettes and cigarette papers sold in the state.

The State Treasurer's Department is charged with the enforcement of this law and the collection of the revenue which increases greatly the transactions of this department.

For the first year from July 4, 1921, to June 30, 1922, a very substantial revenue was received from this source, amounting to \$590,918.99.

TABLE NO. 1.—GENERAL REVENUE RECEIPTS

Receipts in the General Revenue Fund for the Biennial Period.			
Receipts from Counties—	First Year	Second Year	Biennium
State revenue	\$7,750,364.33	\$ 8,888,566.94	\$16,638,931.27
Hospital for Insane	1,186,436.78	1,223,051.53	2,409,488.36
College for Blind	2,089.96	1,019.83	3,109.84
School for Deaf and Dumb	792.01	1,134.10	1,926.11
Institution for Feeble Minded	44,682.25	46,881.37	91,563.62
Orphans' Home	56,515.22	57,301.53	113,816.75
Tuberculosis Hospital	127,431.97	162,368.62	291,020.59
Inebriate Hospital	1,699.59	1,699.59	3,399.18
Juvenile School	46,934.54	46,934.54	93,869.08
Hospital for Epileptics	49,982.91	59,664.97	109,647.88
Total	\$9,220,209.92	\$10,487,922.63	\$19,708,132.65
Insurance Taxes—			
Iowa Companies	\$ 146,941.69	\$ 141,092.68	\$ 288,034.35
United States Companies	887,544.19	893,978.15	1,781,482.34
Foreign Companies	60,231.72	61,954.30	122,186.02
Total	\$1,094,717.60	\$ 1,096,025.11	\$ 2,190,742.71
Fees from—			
Secretary of State—Miscel. fees	\$ 247,686.95	\$ 160,582.79	\$ 408,269.74
Municipal Account Examiners	16,891.67	12,127.24	29,018.91
Clerk of Supreme Court	4,594.76	4,378.92	8,973.68
State Entomologist	1,917.50	1,854.00	3,771.50
Secy. of State, motor vehicle lic. fees	1,594,678.48	153,929.31	1,748,607.79
Oil Inspector, oil insp. fees	56,282.93	57,462.63	113,745.61
Supt. of Public Instruction	7,176.67	8,767.00	15,943.67
County Supts., teachers' exams	10,955.00	12,284.50	23,239.50
Board of Health	3,153.16	7,754.07	13,907.17
Board of Medical Examiners	3,009.00	3,841.00	6,850.00
Board of Dental Examiners	1,463.55	4,327.00	5,790.55
Hotel Inspector	10,829.34	32,032.66	42,862.00
Hunters' Lic. County Auditor	116,825.90	121,148.11	237,974.01
Boundary waters, fish and game	10,228.28	16,392.32	26,620.60
Clamming license, fish and game	1,238.05	595.00	1,833.05
Prosecution, fish and game	134.34	650.68	785.02
Sale of fish, fish and game	628.01	628.01	1,256.02
Governor of State, certification fees	40.00	88.00	128.00
Governor of State, notarial fees	32,359.00	19,795.00	52,154.00
Governor of State, extradition fees	54.50	166.10	220.60
Banking Department	64,203.76	76,231.46	140,435.22
Dairy and Food Commission	75,691.83	89,579.84	165,271.67
Pharmacy Commission	32,616.50	38,100.00	70,716.50
Animal Health Commission	5,636.50	18,757.91	24,394.41
Insurance Commissioner	148,188.90	169,268.17	317,457.07
Total	\$2,448,947.72	\$ 1,011,373.46	\$ 3,460,321.18

Miscellaneous Fees and Taxes

received from—	First Year	Second Year	Biennium
Transportation Companies, taxes	19,262.91	\$ 27,184.04	\$ 46,446.95
Itinerant Physicians	1,000.00	750.00	1,750.00
State Institutions, refunds	769,638.11	562,045.42	1,331,683.53
State Institutions, miscellaneous	16,214.82	25,349.85	41,564.67
Interest on deposits in banks	86,925.66	84,426.04	171,351.70
Transfer from temporary school fund	656.24	656.24	1,312.48
Federal aid	1,568,153.56	2,941,754.08	5,509,907.64
Territorial homes	46,500.00	46,870.00	93,370.00
Inheritance tax	657,227.04	691,157.74	1,348,384.78
Building and Loan Companies	578.00	5,728.96	6,306.96
County examiners	950.84	29,479.79	30,430.63
General fund	449.05	2,773.56	3,222.61
Cigarette revenue stamps	2,055.94	599,918.59	601,974.53
Coal mined	1,452.05	1,452.05	2,904.10
Geological survey, sale of reports	112.72	91.28	204.00
Highway Commission, maintenance fund, reimbursement	381,280.76	705,625.43	1,086,906.19
County Treasurer, county road funds	499,541.00	10,043,112.44	10,542,653.44

GENERAL REVENUE TRANSACTIONS

Primary road interest	93,891.96	19,476.92	113,368.88
Men's and Women's relief parole fund	1,250.00	1,250.00	2,500.00
Social hygiene	2,341.84	987.27	3,329.11
Water examination	1,119.70	1,705.35	2,825.05
Psychopathic Hospital	5,728.35	6,842.42	12,570.77
Freight, express and cartage	5.30	1.41	6.71
Board of Chiropractic Examiners	10,520.00	2,187.00	13,707.00
Board of Veterinary Medical Examiners	1,450.00	700.00	2,150.00
Board of Engineer Examiners	19,345.00	19,345.00	38,690.00
Board of Health, venereal disease control	3,801.19	3,801.19	7,602.38
Board of Accountants, examiners	125.00	125.00	250.00
Cigarette expense refunded	130.20	130.20	260.40
Collateral expense refunded	145.00	145.00	290.00
Printing expense refunded	20.00	67,526.75	67,546.75
Fire Marshal, expense refunded	14.27	14.27	28.54
Historical refunds and archives	25.39	34.45	59.84
Banking refund	45.57	45.57	91.14
Iowa War Roster, expense refunded	45	45	90
Treasurer of State, expense refunded	25.00	25.00	50.00
Dairy and Food Commission, expense refunded	54.05	54.05	108.10
Adjutant General	2,284.84	3,682.78	5,967.62
Attorney General	519.00	23.25	542.25
Executive Council Secretary	41,849.28	9,339.86	51,189.14
Auditor of State, fees and unappropriated funds	7,402.98	90,576.77	97,979.75
Governor's remittance	1,085.56	1,085.56	2,171.12
Library Commission	209.00	105.50	314.50
Total	\$4,224,702.40	\$16,962,701.02	\$21,187,403.42

Receipts from all sources.....\$16,978,576.74 \$29,558,082.22 \$46,536,658.97

TABLE NO. 2—GENERAL REVENUE DISBURSEMENTS.

	First Year	Second Year	Biennial
Period			
Agricultural Societies—			
County or district fairs	\$ 121,914.35	\$ 188,916.38	\$ 250,101.73
Arbitration expense	368.31		368.31
Attorney General—			
Salaries	22,289.66	\$ 21,884.91	\$ 49,884.57
Contingent	56,325.66	5,613.12	14,775.69
Traveling expense	1,246.69	2,095.26	64,430.92
Total	\$ 65,937.37	\$ 27,604.33	\$ 122,222.20
Auditor of State—			
Salaries	21,437.17	\$ 23,722.51	\$ 46,190.28
County examination, state expense	2,498.01	2,465.12	4,911.22
County examination	15,785.75	49,240.53	49,240.53
Conference expense	1,067.79	1,067.79	28,721.11
Total	\$ 39,327.03	\$ 89,195.63	\$ 128,722.66
Automobile Expense—			
County apportionment	216,625.35	301,474.01	\$ 216,625.35
Expense fund	28,094.68	12,428.74	559,686.69
Highway commission	8,082.72	13,316,306.14	1,388,766.35
Spirit Lake improvement	8,432.66		21,999,013.66
Federal aid, engineering fund	361,901.39	634,510.01	996,411.40
Total	\$ 9,568,412.91	\$10,200,302.90	\$24,768,714.91
Bacteriological laboratory expense.			
Board of Accountancy	9,025.60	\$ 12,629.12	\$ 21,667.72
Board of Chiropractic Examiners	119.86		119.86
Board of Educational Examiners	2,051.95	8,046.67	10,098.62
Board of Control—			
Salaries	22,880.32	19,056.37	41,936.69
Salaries, miscellaneous	45,928.42	\$ 51,395.64	\$ 100,323.97
Contingent	879.57	8,644.87	10,839.24
Draftsman expense	1,066.62	1,292.74	2,359.36
Total	\$ 99,652.66	\$ 165,157.20	\$ 207,782.96
Board of Health—			
Miscellaneous expense, clerks	19,925.68	\$ 20,078.61	\$ 35,116.29
Antitoxin department	2,697.26	2,001.87	4,059.12
Embalmers department	1,068.18	1,511.75	2,579.93
Vital statistics	2,489.26	1,050.00	3,539.26
General	31,510.83	33,054.32	64,565.15
Dental examiners	1,960.51	2,485.59	4,446.10
Medical examiners	268.16	1,493.22	2,261.38
Housing department	5,131.93	4,831.65	9,963.58
Board of Plumbers		5,400	5,400
Poultry department		216.86	216.86
Total	\$ 73,933.37	\$ 73,464.15	\$ 147,397.52
Board of Parole—			
Salary and expense	30,574.36	\$ 33,470.41	\$ 64,044.77
Board of Engineer Examiners	7,753.51	3,228.18	10,981.69
Clerk of Supreme Court—			
Salaries	\$ 9,019.99	\$ 8,969.97	\$ 18,018.96
Contingent	40.00	320.00	360.00
Total	\$ 9,059.99	\$ 9,319.97	\$ 18,378.96
Code Commission			
Collateral Inheritance Tax—			
Collations and court costs	38.20	\$ 423.72	\$ 461.93
Refunds	2,565.82	1,535.26	2,501.08
Enforcement fund	25,818.38	24,872.75	48,691.14
Total	\$ 28,122.40	\$ 24,832.75	\$ 52,955.15
State Veterinarian			
Commission of Animal Health		\$ 4,332.50	\$ 4,332.50
Commission of Animal Health	161,149.01	250,994.43	412,143.44

REPORT OF STATE TREASURER

	First Year Period	Second Year Period	Biennial Period
Commissioner of Insurance—			
Salaries	\$ 1,199.43	\$ 1,568.39	\$ 170,423.06
Examiners' per diem and expense	2,046.31	2,775.82	2,775.82
Examinations, state expense	1,610.03		
Examinations, fraternal companies			
Total	78,854.07	91,368.39	170,423.06
Commission on Tax Revision			
Commissioner of Labor—			
Clerk and expense	\$ 6,221.23	\$ 6,265.89	\$ 22,487.52
Total	20,223.11	19,591.40	40,124.51
Commerce Council			
Custodian—			
Extra help	\$ 59,396.81	\$ 61,246.06	\$ 120,642.87
Laundry	2,423.32	2,665.00	5,088.32
Shoveling snow	407.77	2.00	409.77
Total	62,414.03	64,813.06	127,227.09
Dairy and Food—			
Salaries	\$ 58,056.52	\$ 60,554.32	\$ 118,611.34
Inspectors' per diem and expense	46,948.31	31,444.69	72,411.60
Contingent	897.32	787.78	1,575.70
Total	99,812.75	100,021.43	199,834.18
Department of Agriculture—			
Salaries	\$ 1,000.00	\$ 1,150.00	\$ 150.00
Maintenance, repair and improvement of State Fair Grounds	12,500.00	1,000.00	2,000.00
Support	2,400.00	2,400.00	12,500.00
Purchase of additional land	2,400.00		4,800.00
Fencing and curbing	19,606.51		4,814.00
Cattle industry	28,523.00		28,523.00
Beef cattle industry	6,259.39		1,988.91
Dairy industry	2,244.52		1,921.82
Corn and Small Grain Growers' Ass'n	4,955.09		2,844.28
State Poultry Show	3,529.52		954.30
Total	89,109.43	25,259.55	114,368.98

Department of G. A. R.	\$ 750.00	\$ 750.00	\$ 1,500.00
Document Editor—			
Salaries	\$ 235.52		\$ 235.52
Outside expense	7,110.00		7,110.00
Total	7,345.52		7,345.52
District Court—			
Salaries of judges	\$ 253,841.73	\$ 257,186.67	\$ 511,028.40
Outside expense	23,602.63	21,004.97	44,607.60
Total	277,444.36	278,191.64	556,250.00
Executive Council—			
Salaries	\$ 25,026.27	\$ 25,109.82	\$ 45,455.49
Repairs and improvements	55,478.96	9,821.60	62,500.56
General expense	1,941.50	5,200.00	1,941.50
Court costs	12,372.60	5,200.00	18,500.00
Governors' conference	75.14	2,571.29	2,571.29
Boundary Commission	50,382.81	7,007.19	57,200.00
Lake beds survey	1,348.65	4,731.66	4,731.66
Abandoned islands		40,940.74	64,207.41
Great Lakes and St. Lawrence river project			
Auto freight			
Total	174,951.61	99,336.92	274,488.53
Express, freight and cartage	\$ 2,211.83	\$ 2,161.34	\$ 6,373.17
Farmers Institute	6,517.35	4,062.62	10,579.95
Fish and Game—			
Boundary waters license fund	\$ 2,244.85	\$ 4,846.17	\$ 6,791.02
Fish and game	106,532.19	137,526.48	244,458.67
Total	108,777.04	142,472.65	251,249.69
Grand Army Encampment		\$ 10.00	10.00
Geological Survey—			
Clerk	\$ 1,401.69	\$ 1,601.66	\$ 3,203.35
Expenses	7,561.01	8,897.55	16,458.56
Total	9,162.70	10,499.21	19,661.91

Thirty-Ninth General Assembly—					
	First Year	Second Year	Biennial Period		
Sundry expense	1,295.86	12,019.37	13,315.23		
Employees	67,259.86		67,259.86		
Members	160,342.50		160,342.50		
Compiling session laws	375.00		375.00		
Voting system	2,736.56		2,736.56		
Election commission	3.60		3.60		
Chaplains	625.00		625.00		
Total	223,016.38	12,654.37	245,670.75		
Thirty-Eighth General Assembly—					
Chaplains		5.00	5.00		
Rathbun case		155.06	155.06		
Total		160.06	160.06		
Governor—					
Salaries		15,654.11	20,345.75		
Contingent	14,691.64	175.66	2,305.64		
State agents	1,475.50	830.14	2,305.64		
Return of fugitives	14,724.74	10,792.39	25,517.13		
Publishing notice of application for pardon	155.25	7.70	162.95		
Reward for arrest of murderers	94.41		94.41		
Railroad valuation expense	550.00	1,700.00	2,250.00		
Inauguration expense	3,376.29		3,376.29		
Total	718.00		718.00		
Total	35,785.83	28,984.34	64,770.17		
Historical Department—					
Salaries					
Miscellaneous	32,425.12	34,070.05	67,495.81		
Traveling expense	138.42		314.08		
Motion picture expense	396.16	717.40	1,113.56		
Portraits	1,260.34	302.92	2,163.26		
Archives division expense	1,224.50	1,800.00	1,800.00		
Conservation expense	1,228.89	665.00	1,893.50		
Total	37,673.43	38,331.67	76,005.10		
Historical Society—					
Support					
Additional	24,000.00	21,000.00	45,000.00		
Permanent		3,000.00	3,000.00		
Total	24,000.00	24,000.00	48,000.00		
Horticultural Society—					
Support	4,000.00	4,000.00	8,000.00		
Exposition	8,000.00	4,000.00	12,000.00		
Total	12,000.00	8,000.00	20,000.00		
Hotel Inspection					
	10,706.10	24,055.02	34,761.12		
Industrial Commission—					
Salaries and expenses	15,667.39	16,370.69	32,038.08		
Reimbursement for injury	6,181.59	11,556.00	17,737.59		
Contingent		688.95	688.95		
Total	21,848.98	28,615.64	50,464.62		
Insane—					
Return of escaped	744.73	309.41	1,554.14		
Non-resident	1,708.61	1,989.12	3,697.73		
Commission of Inquiry	41.90		41.90		
Removal		146.97	146.97		
Total	2,495.24	2,945.50	5,440.74		
Return of escaped prisoners					
	404.94		404.94		
Iowa Library Commission—					
Salaries	11,096.45	12,700.16	23,796.61		
Expenses	6,109.76	10,979.17	17,088.93		
Total	17,206.21	23,679.33	40,885.54		
Improvement of highways					
		142,375.52	142,375.52		
Iowa Weather and Crop Service					
	4,165.10	11,555.01	11,555.01		
Militia					
Active service	103,069.78	339,985.94	443,055.72		
Salvage		7,368.77	7,368.77		
Total	103,069.78	347,354.71	450,424.49		
Iowa War Roster					
	6,820.60	8,581.90	15,402.56		
Mine Inspection—					
Salaries	10,100.00	10,281.94	20,381.94		
Expense District No. 1	898.66	871.10	1,769.76		
Expense District No. 2	945.71	876.58	1,822.29		
Expense District No. 3	416.11	446.53	862.64		
Board of Examiners	1,726.45	1,826.09	3,552.54		
Total	14,096.93	14,362.24	28,399.17		

	First Year	Second Year	Biennial Period
Miscellaneous, Code 165	\$ 86,571.10	\$ 121,228.75	\$ 208,107.85
Miscellaneous, Code 166, fuel	1,970.27	12,571.37	23,646.64
Miscellaneous, Code 164	2,668.67	16,670.33	19,339.00
Oil inspection	52,727.83	49,951.05	102,678.88
Permanent school fund	656.24	.....	656.24
Pharmacy Commission—			
Salaries	6,600.00	550.00	7,150.00
Extra help	.....	1,225.00	1,225.00
Expenses	562.00	575.00	1,137.00
Members' per diem and traveling expenses	3,118.76	4,118.76	4,097.42
Total	16,456.76	8,274.32	18,955.59
Provisional contingent fund	4,421.55	12,738.60	17,160.15
Presidential elections, mileage	197.90	.....	197.90
Publication of Constitutional amendments	1,038.75	.....	1,038.75
Publishing laws and census returns	216.90	2,853.50	4,102.40
Refund to counties	.....	2,932.15	2,932.15
Removal expense	.....	32.24	32.24
Relief of—			
Filling	60.00	.....	60.00
Faye	60.00	.....	60.00
Jobling	240.00	240.00	480.00
Metz	80.00	.....	80.00
Lake survivors	655.33	.....	655.33
Northern border brigade	8,821.33	10,814.66	19,735.99
Total	10,076.66	11,074.66	21,151.22
Railroad Commissioners—			
Salaries	46,569.76	28,088.36	84,658.21
Expenses	12,770.74	13,298.81	26,069.55
Investigation	.....	.....	.....
Valuation Board	.....	20,101.05	20,101.05
Total	59,340.49	72,497.10	131,837.59
Reward for return of escaped prisoners	600.20	376.00	1,026.20

Secretary of State—

Salaries	21,348.72	24,758.28	46,107.00
Bond and investment	70.87	.....	70.87
Blue sky contingent	.....	250.00	250.00
Motor vehicle department, see Auto Expense	.....	.....	.....
Total	21,419.58	25,008.28	46,427.87

State Board of Education—

Salaries	25,767.94	3,539.61	29,297.55
State aid education, 272-38	.....	15,710.68	15,710.68
State aid education of deaf	1,429.00	2,169.75	3,598.75
Miscellaneous expenses	430.65	732.11	1,162.76
Members' per diem	1,588.62	2,452.18	4,040.80
Traveling expenses	.....	2,529.77	2,529.77
Appraisal of river channels	.....	1,222.70	1,222.70
Total	29,376.32	32,097.31	61,473.53

School for Deaf—

Library and books	115,592.51	200.00	215,592.51
Support of	62,000.00	.....	62,000.00
Printing	17,390.32	30,000.00	47,390.32
Repair and contingent	.....	30,000.00	30,000.00
Scholarships	500.00	30,000.00	30,500.00
Total	135,482.84	259,557.06	395,039.80

State binder and state printer

State entomologist	106,051.41	338,436.73	444,488.14
Retrenchment and Reform—	6,411.22	5,852.98	12,294.20

Contingent

Expenses	11,096.84	3,846.41	14,943.25
Total	11,967.90	4,614.49	16,582.39

State Fire Marshal—

Salaries	8,838.05	8,726.96	17,565.01
Expenses	5,004.24	6,446.35	11,450.79
Contingent	821.03	1,248.44	2,069.47
Total	14,673.32	16,419.75	31,292.27

	First Year	Second Year	Third Year	Fourth Year	Balance
State College for the Blind, Vinton—					
Contingent and repair	\$ 69,440.52	\$ 81,132.74	\$ 120,564.26	\$ 182,264.26	
Printing plant	5,000.00	5,000.00	5,000.00	5,000.00	
Postage	5,000.00	5,000.00	5,000.00	5,000.00	
Fuel and fire	200.00	200.00	200.00	200.00	
Improvements	5,000.00	5,000.00	5,000.00	5,000.00	
Equipment	5,000.00	5,000.00	5,000.00	5,000.00	
Greenshoe	4,000.00	4,000.00	4,000.00	4,000.00	
Total	\$ 75,940.52	\$ 107,332.74	\$ 183,264.26	\$ 182,264.26	
Superintendent of Public Instruction—					
Salaries	\$ 21,255.00	\$ 21,255.00	\$ 21,255.00	\$ 21,255.00	
Extra clerks and contingent	1,157.00	1,157.00	1,157.00	1,157.00	
Traveling expenses	1,157.00	1,157.00	1,157.00	1,157.00	
Nontraveling expenses	1,157.00	1,157.00	1,157.00	1,157.00	
Consolidated schools	1,157.00	1,157.00	1,157.00	1,157.00	
Teachers' Institute	1,157.00	1,157.00	1,157.00	1,157.00	
Placement of Vocational Education	1,157.00	1,157.00	1,157.00	1,157.00	
Coal mining camp education	1,157.00	1,157.00	1,157.00	1,157.00	
Standardization of rural schools	1,157.00	1,157.00	1,157.00	1,157.00	
Vocational rehabilitation, equipment and support	1,157.00	1,157.00	1,157.00	1,157.00	
Total	\$ 42,151.15	\$ 588,238.38	\$ 1,070,236.02	\$ 1,070,236.02	
Supreme Court—					
Salaries for judges and clerks	\$ 52,525.00	\$ 52,525.00	\$ 52,525.00	\$ 52,525.00	
Contingent	1,157.00	1,157.00	1,157.00	1,157.00	
Printing	1,157.00	1,157.00	1,157.00	1,157.00	
Publishing Iowa reports	1,157.00	1,157.00	1,157.00	1,157.00	
Extra help	1,157.00	1,157.00	1,157.00	1,157.00	
Total	\$ 59,123.35	\$ 63,061.37	\$ 132,184.62	\$ 132,184.62	
Treasurer of State—					
Treasurer and deputy	\$ 12,074.20	\$ 12,074.20	\$ 12,074.20	\$ 12,074.20	
Salaries	12,000.00	12,000.00	12,000.00	12,000.00	
Contingent	1,242.33	1,242.33	1,242.33	1,242.33	
Printing	1,242.33	1,242.33	1,242.33	1,242.33	
Contingent	1,242.33	1,242.33	1,242.33	1,242.33	
Cigarette department, refunds for damaged stamps	1,242.33	1,242.33	1,242.33	1,242.33	
Total	\$ 32,109.58	\$ 54,166.79	\$ 86,273.37	\$ 86,273.37	
Temple of Justice	\$ 21,852.10	\$ 21,852.10	\$ 21,852.10	\$ 21,852.10	
State Parks, Board of Conservation	1,157.00	1,157.00	1,157.00	1,157.00	
Superintendent of Banking	1,157.00	1,157.00	1,157.00	1,157.00	
Total	\$ 24,166.10	\$ 24,166.10	\$ 24,166.10	\$ 24,166.10	

TABLE NO. 3—GENERAL FUND TRANSACTIONS.

	Receipts	Warrants Redeemed	Balance End of Two Months
Balance June 30, 1920.....			\$11,748,928.21
1920			
July.....	\$ 496,743.53	\$ 1,088,758.02	\$ 869,915.12
August.....	869,694.83	2,112,139.97	8,358,469.98
September.....	867,062.13	1,967,671.83	7,769,880.28
First quarter totals.....	\$ 2,190,500.49	\$ 5,168,570.82	\$ 7,769,880.28
October.....	2,719,592.27	1,931,817.85	\$ 8,544,634.70
November.....	1,437,561.54	2,391,482.00	7,799,704.24
December.....	866,952.84	2,386,142.35	6,196,514.82
Second quarter totals.....	\$ 5,042,006.65	\$ 6,609,442.10	\$ 6,196,514.82
1921			
January.....	\$ 866,735.03	\$ 1,711,035.48	\$ 5,378,514.38
February.....	1,173,259.50	1,650,143.77	4,901,360.11
March.....	1,608,438.20	1,965,944.47	5,144,000.84
Third quarter totals.....	\$ 3,672,492.73	\$ 4,736,223.72	\$ 5,144,000.84
April.....	\$ 3,032,909.81	\$ 1,475,676.09	\$ 6,091,327.05
May.....	1,635,232.42	1,788,187.34	6,538,377.11
June.....	1,439,062.64	2,904,116.53	5,662,288.24
Fourth quarter totals.....	\$ 6,083,574.87	\$ 5,565,969.47	\$ 5,662,288.24
Yearly totals.....	\$ 16,978,576.74	\$ 22,365,216.71	\$ 5,662,288.24
1922			
July.....	\$ 1,108,509.27	\$ 2,167,394.09	\$ 5,596,402.61
August.....	2,976,443.55	3,187,492.13	3,417,354.32
September.....	2,970,174.50	2,947,212.25	2,849,316.64
Fifth quarter totals.....	\$ 6,450,127.38	\$ 9,272,098.98	\$ 2,849,316.64
October.....	\$ 4,267,891.71	\$ 2,748,085.57	\$ 4,300,192.78
November.....	2,856,595.02	2,943,881.49	4,371,834.40
December.....	2,429,236.15	3,142,677.92	3,558,482.64
Sixth quarter totals.....	\$ 9,552,810.89	\$ 8,834,644.98	\$ 3,558,482.64
1922			
January.....	\$ 1,179,625.21	\$ 2,372,917.94	\$ 2,365,187.51
February.....	1,044,740.45	2,061,708.67	1,987,794.29
March.....	2,545,781.66	1,782,766.05	2,750,739.90
Seventh quarter totals.....	\$ 5,369,644.32	\$ 6,177,392.66	\$ 2,750,739.90
April.....	\$ 2,716,399.54	\$ 1,663,983.42	\$ 4,808,156.01
May.....	2,714,581.79	1,772,486.64	5,745,251.04
June.....	1,754,518.60	2,967,865.79	5,231,903.69
Eighth quarter totals.....	\$ 8,185,499.64	\$ 5,704,335.85	\$ 5,231,903.69
Total second year.....	\$ 29,558,082.23	\$ 29,988,460.78	\$ 5,231,903.69
Grand total.....	\$ 46,536,658.97	\$ 52,553,683.49	\$ 5,231,903.69
Balance June 30, 1922.....			\$ 5,231,903.69

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TABLE NO. 4—SPECIAL FUNDS.

Receipts, Disbursements and Balances in Special Funds.

	Balance June 30, 1921	Receipts for Two Years	Total Am't. Available	Disburse- ments	Balance June 30, 1922
State College, endow- ment interest.....	\$ 446.43	\$ 72,071.59	\$ 72,517.73	\$ 72,517.72	-----
State College, endow- ment cash.....	7,968.32	109,450.00	117,408.32	117,400.00	8.32
State College, endow- ment bonds.....	684,450.00	127,400.00	811,850.00	117,950.00	693,900.00
State College, Morrill endowment.....	-----	109,000.00	100,000.00	100,000.00	-----
Temporary School Fund.....	-----	2,821.86	2,821.86	2,821.86	-----
Permanent School Fund.....	-----	10,971.64	10,971.64	10,971.64	-----
Capitol Grounds Extension, cash.....	1,278.27	619,906.61	621,184.88	611,340.99	9,843.89
Total.....	\$ 694,133.02	\$1,042,621.40	\$1,736,754.42	\$1,033,002.21	\$ 703,752.21

TABLE NO. 5.—GENERAL REVENUE AND SPECIAL FUNDS.

Consolidated Statement of Receipts and Disbursements of All Funds for the Biennial Period.

	General Revenue	Special Funds	Total
Balance June 30, 1920.....	\$ 11,048,928.21	\$ 694,133.02	\$ 11,743,061.23
Receipts for two years.....	46,530,658.97	1,042,621.40	47,573,280.37
Amount available.....	57,579,587.18	1,736,754.42	59,322,341.60
Disbursements.....	52,335,961.49	1,033,002.21	53,368,963.70
Balance June 30, 1922.....	5,243,625.69	703,752.21	5,947,377.90

TABLE NO. 6.—CAPITOL GROUNDS EXTENSION.

Receipts and Disbursements in Capitol Grounds Extension Fund for Biennial Period.

Receipts—	
Balance on hand June 30, 1920.....	\$ 1,278.27
Sale of certificates.....	185,000.00
Millage tax.....	316,728.90
Rents, sales, etc.....	115,256.36
Accrued interest received.....	2,921.41
Total.....	\$621,184.88
Disbursements—	
Warrants redeemed.....	\$611,340.99
Balance on hand June 30, 1922.....	9,843.89
Total.....	\$621,184.88

GENERAL REVENUE TRANSACTIONS

TABLE NO. 7—AUTO LICENSE FUND.

Distribution to the Counties of the Proceeds of the Automobile License Fund Under Chapter 72, Section 33, Acts of the 34th General Assembly.

Adair.....	\$ 2,600.27	Johnson.....	2,730.27
Adams.....	1,560.27	Jones.....	2,210.27
Allamakee.....	2,340.27	Keokuk.....	2,210.27
Appanoose.....	2,340.27	Kossuth.....	3,770.27
Audubon.....	1,560.27	Lee.....	2,210.27
Benton.....	2,600.27	Linn.....	2,600.27
Black Hawk.....	2,340.27	Louis.....	1,560.27
Boone.....	2,210.27	Lucas.....	1,560.27
Bremner.....	1,820.27	Lyons.....	2,340.27
Buchanan.....	2,080.27	Madison.....	2,080.27
Buena Vista.....	2,080.27	Marion.....	2,470.27
Butler.....	2,080.27	Marshall.....	2,470.27
Calhoun.....	2,210.27	Mills.....	1,560.27
Carroll.....	2,080.27	Mitchell.....	2,080.27
Cass.....	2,080.27	Monona.....	2,470.27
Cedar.....	2,340.27	Monroe.....	1,560.27
Cerro Gordo.....	2,080.27	Montgomery.....	1,560.27
Cherokee.....	1,560.27	Muscatine.....	1,560.27
Chickasaw.....	1,560.27	O'Brien.....	2,210.27
Clarke.....	2,080.27	Oceola.....	1,560.27
Clay.....	2,860.27	Page.....	2,080.27
Clayton.....	2,600.27	Palo Alto.....	2,080.27
Clinton.....	2,730.27	Plymouth.....	3,120.27
Crawford.....	2,080.27	Pocahontas.....	2,470.27
Dallas.....	1,820.27	Polk.....	2,860.27
Davis.....	1,820.27	Potawatomie.....	2,440.27
Decatur.....	2,080.27	Poweshiek.....	2,080.27
Delaware.....	2,080.27	Ringgold.....	2,340.27
Des Moines.....	1,560.27	Sac.....	2,470.27
Dickinson.....	2,340.27	Scott.....	2,080.27
Dubuque.....	2,340.27	Shelby.....	2,080.27
Emmet.....	1,560.27	Sioux.....	2,990.27
Fayette.....	2,600.27	Story.....	2,470.27
Floyd.....	1,690.27	Tama.....	2,730.27
Franklin.....	2,340.27	Taylor.....	2,210.31
Fremont.....	1,690.27	Union.....	1,820.31
Greene.....	2,080.27	Van Buren.....	1,820.31
Grundy.....	1,820.27	Wapello.....	1,820.31
Guthrie.....	2,210.27	Warren.....	2,210.31
Hamilton.....	2,210.27	Washington.....	1,950.31
Hancock.....	2,080.27	Wayne.....	2,080.31
Hardin.....	2,210.27	Webster.....	1,190.31
Harrison.....	2,080.27	Winnebago.....	1,560.31
Henry.....	1,560.27	Winneshek.....	2,600.31
Howard.....	1,820.27	Woodbury.....	3,120.31
Humboldt.....	1,560.27	Worth.....	2,440.31
Ida.....	2,340.27		
Iowa.....	2,340.27	Total.....	\$215,307.25
Jackson.....	2,340.27		
Jasper.....	2,470.27		
Jefferson.....	1,560.27		

Distribution under the old law.

TABLE NO. 8.—FINANCIAL TRANSACTIONS COMPARED.
Revenue Collections, Warrants Issued and Redeemed, for the Last Three Biennial Periods, by Months.

Month of Fiscal Period	Revenue Collections			Warrants Issued			Warrants Redeemed		
	1916-18	1918-20	1920-22	1916-18	1918-20	1920-22	1916-18	1918-20	1920-22
July	\$ 130.9	\$ 341,346.03	\$ 436,745.53	\$ 756,738.61	\$ 612,278.54	\$ 1,670,179.29	\$ 778,284.27	\$ 671,076.69	\$ 1,093,758.62
August	\$ 252,016.76	\$ 349,401.29	\$ 802,604.32	\$ 919,394.43	\$ 1,333,738.93	\$ 2,328,483.27	\$ 127,577.50	\$ 1,477,004.02	\$ 2,112,159.97
September	\$ 232,063.08	\$ 432,887.12	\$ 879,002.13	\$ 456,285.20	\$ 506,797.30	\$ 1,711,909.46	\$ 469,223.52	\$ 506,218.00	\$ 1,007,671.43
Quarter	\$ 812,960.94	\$ 1,032,034.44	\$ 2,180,509.49	\$ 2,231,968.24	\$ 2,233,809.77	\$ 5,605,572.02	\$ 1,441,785.29	\$ 2,744,298.71	\$ 5,403,570.42
October	\$ 1,710,478.04	\$ 2,444,406.78	\$ 2,710,502.47	\$ 791,971.46	\$ 656,022.32	\$ 1,532,297.28	\$ 1,201,866.69	\$ 788,000.14	\$ 1,901,817.85
November	\$ 409,712.10	\$ 829,722.88	\$ 1,437,551.54	\$ 619,630.80	\$ 710,664.56	\$ 2,501,745.56	\$ 844,935.67	\$ 900,399.75	\$ 2,301,482.00
December	\$ 349,237.39	\$ 534,337.38	\$ 808,952.84	\$ 504,064.27	\$ 786,410.25	\$ 2,215,552.82	\$ 417,034.92	\$ 838,967.94	\$ 2,286,142.25
Quarter	\$ 2,469,424.53	\$ 3,789,469.04	\$ 5,042,006.63	\$ 1,915,266.53	\$ 2,433,097.15	\$ 6,149,531.72	\$ 2,469,207.28	\$ 2,517,777.83	\$ 6,030,442.10
January	\$ 1917	\$ 1919	\$ 1921	\$ 1917	\$ 1919	\$ 1921	\$ 1917	\$ 1919	\$ 1921
February	\$ 446,049.54	\$ 566,889.94	\$ 840,735.03	\$ 670,214.27	\$ 836,834.86	\$ 1,869,509.70	\$ 447,545.53	\$ 834,500.76	\$ 1,711,005.48
March	\$ 955,986.35	\$ 936,726.43	\$ 1,173,259.59	\$ 590,454.86	\$ 731,630.90	\$ 1,280,050.87	\$ 755,123.47	\$ 709,900.28	\$ 1,650,143.77
Quarter	\$ 2,332,148.09	\$ 2,804,122.20	\$ 3,672,402.73	\$ 1,909,151.60	\$ 2,318,663.21	\$ 4,720,238.34	\$ 1,980,622.07	\$ 2,346,630.37	\$ 4,756,222.72
April	\$ 2,095,033.30	\$ 3,279,918.79	\$ 3,022,309.81	\$ 1,774,701.84	\$ 1,361,439.57	\$ 1,900,841.27	\$ 1,672,552.70	\$ 1,331,846.51	\$ 1,475,676.60
May	\$ 977,050.36	\$ 1,859,944.35	\$ 1,635,232.42	\$ 788,095.49	\$ 637,781.03	\$ 1,807,732.39	\$ 794,832.17	\$ 806,011.15	\$ 1,788,187.34
June	\$ 521,523.41	\$ 660,946.05	\$ 1,435,032.44	\$ 775,035.31	\$ 1,070,521.78	\$ 2,781,698.21	\$ 751,801.63	\$ 730,511.15	\$ 2,309,116.53
Quarter	\$ 3,597,256.97	\$ 5,790,969.20	\$ 6,083,574.67	\$ 2,339,202.64	\$ 3,080,742.38	\$ 5,960,241.87	\$ 3,219,186.50	\$ 2,868,368.81	\$ 5,565,980.47
July	\$ 286,247.07	\$ 303,597.22	\$ 1,103,509.27	\$ 976,217.90	\$ 1,110,000.01	\$ 2,498,449.37	\$ 940,713.82	\$ 1,070,570.90	\$ 2,167,394.00
August	\$ 412,427.61	\$ 628,802.22	\$ 3,976,443.55	\$ 1,301,800.97	\$ 2,043,339.94	\$ 3,211,713.46	\$ 560,078.55	\$ 1,361,284.87	\$ 2,127,492.13
September	\$ 232,035.16	\$ 699,972.22	\$ 2,970,174.56	\$ 417,961.96	\$ 951,865.75	\$ 2,638,264.35	\$ 670,725.04	\$ 1,048,170.51	\$ 2,947,712.23
Quarter	\$ 1,130,553.84	\$ 1,688,672.62	\$ 6,450,127.38	\$ 2,696,060.90	\$ 4,075,285.70	\$ 9,258,427.11	\$ 1,881,515.41	\$ 4,109,296.28	\$ 9,272,608.95
October	\$ 1,638,736.57	\$ 2,438,802.54	\$ 4,267,894.71	\$ 1,066,401.65	\$ 867,023.31	\$ 2,867,069.32	\$ 1,644,788.59	\$ 1,253,690.10	\$ 2,748,085.27
November	\$ 464,082.79	\$ 964,410.81	\$ 2,838,568.02	\$ 648,715.46	\$ 938,566.79	\$ 2,023,607.13	\$ 352,641.35	\$ 912,114.28	\$ 2,943,883.40
December	\$ 273,234.54	\$ 422,860.50	\$ 2,429,326.16	\$ 847,886.54	\$ 1,025,965.55	\$ 2,828,892.68	\$ 372,678.64	\$ 1,436,749.49	\$ 2,142,677.92
Quarter	\$ 2,536,053.91	\$ 3,827,069.85	\$ 9,535,819.89	\$ 2,563,002.62	\$ 3,549,075.65	\$ 8,832,159.14	\$ 2,421,108.49	\$ 3,602,553.87	\$ 8,834,644.89
January	\$ 1918	\$ 1920	\$ 1922	\$ 1918	\$ 1920	\$ 1922	\$ 1918	\$ 1920	\$ 1922
February	\$ 428,776.18	\$ 2,615,796.26	\$ 1,179,622.21	\$ 650,220.28	\$ 1,046,566.97	\$ 2,337,763.78	\$ 678,949.37	\$ 869,577.07	\$ 2,372,817.34
March	\$ 910,174.55	\$ 2,461,800.94	\$ 1,644,240.45	\$ 694,238.92	\$ 901,221.36	\$ 2,199,948.46	\$ 863,308.40	\$ 985,960.45	\$ 2,021,703.67
Quarter	\$ 1,434,394.15	\$ 2,097,909.72	\$ 2,545,781.66	\$ 700,164.22	\$ 1,398,265.52	\$ 1,732,004.08	\$ 1,733,998.20	\$ 1,149,008.40	\$ 1,782,766.05
April	\$ 2,787,344.88	\$ 8,075,965.92	\$ 5,369,644.32	\$ 2,142,949.02	\$ 3,316,153.85	\$ 6,368,966.22	\$ 2,845,586.03	\$ 2,966,226.52	\$ 6,177,587.06
May	\$ 3,172,828.86	\$ 3,409,530.88	\$ 3,716,339.54	\$ 481,063.04	\$ 1,013,400.02	\$ 1,543,137.42	\$ 1,705,732.92	\$ 1,233,486.87	\$ 1,663,983.42
June	\$ 1,305,860.34	\$ 2,002,772.67	\$ 2,714,581.70	\$ 491,584.36	\$ 1,604,078.49	\$ 1,710,286.61	\$ 677,036.30	\$ 1,423,655.50	\$ 1,772,486.64
Quarter	\$ 5,125,365.57	\$ 6,030,437.93	\$ 8,185,499.44	\$ 2,102,400.79	\$ 3,954,730.35	\$ 5,870,400.05	\$ 3,212,646.20	\$ 3,976,441.31	\$ 5,704,335.86
Grand Total	\$ 20,806,476.23	\$ 34,133,877.19	\$ 46,530,668.97	\$ 19,867,301.37	\$ 25,470,848.66	\$ 52,775,587.47	\$ 19,398,607.27	\$ 25,316,696.70	\$ 52,353,683.49

TABLE NO. 9.—RECEIPTS FROM COUNTIES COMPARED.
Showing Amounts Received at the State Treasury from County Treasurers.

County	1914-15	1915-16	1916-17	1917-18
Adair	\$ 77,727.65	\$ 87,000.42	\$ 144,207.30	\$ 150,748.74
Adams	65,729.32	70,727.32	95,352.33	112,727.69
Albany	79,492.48	811,487.80	118,727.28	146,321.22
Alpena	87,314.15	90,803.50	137,769.00	148,561.84
Anishnab	78,549.24	92,431.38	123,279.48	141,171.28
Benton	130,417.20	127,022.46	215,482.82	256,985.41
Black Hawk	183,199.73	198,932.21	279,191.33	320,865.06
Boone	122,389.79	146,078.10	301,892.15	320,410.43
Bremer	87,012.35	94,723.60	138,478.54	160,222.32
Buchanan	91,864.29	110,497.18	140,830.31	149,009.40
Buena Vista	115,227.87	129,472.63	179,354.32	196,720.04
Butler	95,696.76	115,990.60	150,028.67	185,129.31
Calhoun	106,274.61	118,326.23	164,149.43	196,885.40
Carroll	104,756.72	122,982.45	172,788.28	207,210.90
Cass	106,180.03	122,730.31	164,573.41	191,415.62
Cedar	111,383.01	117,454.79	163,999.66	192,999.66
Cerro Gordo	126,080.63	146,821.39	214,344.32	235,583.51
Cherokee	119,317.67	118,598.28	163,023.76	187,968.71
Chickasaw	71,192.22	85,641.71	119,646.91	131,696.12
Clarke	84,397.18	68,094.57	85,979.79	105,382.88
Clay	91,832.50	109,546.17	150,435.91	141,700.50
Clayton	104,686.34	124,380.83	164,998.64	196,394.13
Clinton	190,504.89	218,033.67	286,117.32	315,670.70
Crawford	130,953.85	153,210.25	218,967.50	258,332.45
Dallas	115,707.69	135,694.91	184,712.86	210,296.80
Decatur	61,582.22	67,342.67	95,681.53	112,278.16
Delaware	90,920.18	87,633.96	123,731.35	137,961.90
Des Moines	91,827.71	103,800.89	140,865.00	157,179.82
Dickinson	131,385.64	144,724.10	192,506.56	219,300.27
Dubuque	17,608.10	66,885.93	103,078.58	118,159.29
Emmet	183,061.90	215,845.71	300,692.78	327,390.76
Payette	60,104.11	67,368.18	97,498.05	107,677.41
Floyd	116,329.63	131,641.47	187,018.96	210,168.04
Franklin	91,597.55	104,312.72	145,091.40	167,784.17
Fremont	94,092.11	108,086.72	153,676.42	160,434.15
Groene	81,200.66	91,660.95	117,518.74	140,441.54
Grundy	97,806.21	113,633.94	154,870.52	175,277.72
Guthrie	87,949.56	105,123.51	142,507.41	169,543.79
Hamilton	106,767.34	108,390.34	141,856.72	163,300.23
Hancock	104,767.34	118,198.99	161,850.90	176,947.84
Hardin	74,693.90	84,747.47	120,125.73	140,567.84
Harrison	117,006.88	144,411.51	178,869.41	215,385.19
Henry	112,056.17	136,810.90	189,699.52	206,326.32
Howard	84,292.70	100,297.61	132,934.50	149,856.16
Humboldt	95,064.65	80,122.81	110,782.57	125,583.44
Ida	79,504.81	89,138.04	120,319.35	146,271.86
Iowa	78,647.71	94,296.95	120,158.42	154,987.86
Jackson	115,047.82	136,023.49	172,010.28	195,569.86
Jasper	84,872.43	96,196.77	126,897.17	153,635.92
Jefferson	141,873.93	160,045.36	221,178.16	258,140.59
Johnson	75,623.38	85,083.43	117,129.78	140,206.19
Jones	134,790.00	147,083.53	208,878.28	229,393.18
Keokuk	96,544.04	110,580.86	149,607.77	164,677.77
Kossuth	106,096.24	121,314.24	166,777.87	184,444.26
Lee	132,361.72	151,432.61	219,615.86	252,691.60
Linn	144,112.64	169,493.97	228,886.54	281,578.31
Louis	245,331.14	247,167.74	408,775.61	455,533.91
Lucas	76,780.09	80,712.98	107,598.60	126,722.88
Lyon	87,137.89	90,814.83	90,124.01	106,722.88
Madison	109,301.66	131,629.10	167,145.81	194,812.35
Malheur	88,596.79	113,373.57	141,342.51	164,172.00
Marion	125,458.61	134,653.66	184,696.99	208,090.76
Marshall	96,471.67	143,999.77	159,961.28	181,545.52
Mills	171,964.23	141,368.89	200,856.11	222,134.34
Mitchell	75,261.88	85,429.12	90,781.59	111,727.24
Monona	85,033.00	94,900.62	128,786.61	145,965.68
Monroe	92,497.63	112,672.64	155,517.79	174,096.91
Montgomery	66,492.83	73,104.77	105,510.06	124,727.84
Muscatine	90,223.02	106,790.94	131,434.07	149,318.99
	116,183.51	128,280.48	176,651.38	202,910.20

O'Brien	\$ 106,935.81	\$ 127,413.90	\$ 175,343.90	\$ 206,194.56
Oscoda	64,212.05	76,647.98	103,488.26	118,734.71
Page	129,989.63	138,569.48	185,476.71	206,391.54
Palo Alto	79,091.58	84,046.00	105,038.50	145,877.35
Plymouth	156,433.48	185,923.58	250,660.61	281,258.74
Pueblito	92,614.47	139,872.35	152,784.23	176,042.34
Polk	435,440.83	601,839.16	706,744.27	801,571.42
Pottawattamie	207,474.59	238,832.27	350,006.02	390,149.25
Poweshiek	116,521.18	134,788.41	180,473.29	201,896.70
Ringgold	74,676.17	81,487.82	113,987.53	137,885.39
Sac	108,696.77	121,730.74	171,028.35	204,560.11
Scott	269,424.88	311,232.73	404,948.89	480,116.51
Shelby	109,009.59	121,404.23	167,862.05	198,454.66
Sioux	144,747.22	173,948.97	233,107.65	279,596.63
Story	123,677.58	144,974.63	190,851.16	218,078.06
Tama	131,299.82	147,343.27	199,023.64	218,534.37
Taylor	85,276.23	88,254.11	114,725.66	141,157.28
Union	75,114.25	84,504.37	120,991.46	132,885.39
Van Buren	67,548.77	79,119.74	102,108.60	125,782.71
Wapello	119,403.18	131,152.55	175,693.13	209,544.10
Warren	96,987.07	119,590.61	153,484.13	172,837.09
Washington	100,900.59	121,022.36	172,733.59	202,619.46
Wayne	85,396.69	86,331.62	111,188.29	129,616.43
Webster	183,611.59	197,832.61	263,826.32	305,362.49
Winnebago	76,308.48	84,298.71	115,242.16	130,919.52
Winnebush	91,141.26	104,815.36	149,586.12	180,369.86
Woodbury	280,355.32	324,043.94	432,022.05	641,972.51
Worth	50,563.01	68,306.46	90,543.66	108,216.42
Wright	102,558.60	116,083.23	161,997.67	183,664.44

Total. \$10,889,218.43 \$12,475,097.84 \$17,345,518.02 \$20,024,860.55

TABLE NO. 10.—RECEIPTS AND

Receipts and Disbursements of General State Revenue, at the
Revenue and

Bimonthly periods	Treasury bal- ance, begin- ing period	State levy	Special levies, charitable institutions	Total taxes coumies	Insurance tax	Telegraph taxes	Telephone taxes
1846-48		\$ 76,150.84	Not Separated	\$ 76,150.84			
1848-50	1,391.40	77,563.83		77,563.83			
1850-52	1.20	130,081.69		130,081.69			
1852-54	8,052.50	115,498.15		115,498.15			
1854-56	15,572.54	210,308.86		210,308.86			
1856-58	25,226.83	217,202.70		217,202.70			
1858-60	13,082.80	708,250.21		708,250.21			
1860-62	32,630.74	578,759.91		578,759.91			
1862-64	28,039.12	801,200.66		801,200.66			
1864-66	199,758.24	809,153.30		809,153.30			
1866-68	236,095.47	1,067,819.18		1,067,819.18			
1868-70	82,114.48	1,742,700.58		1,742,700.58			
1870-72	286,160.16	1,702,842.04		1,702,842.04	14,920.00		
1872-74	81,740.94	1,941,878.23		1,941,878.23	43,547.96		
1874-76	21,217.66	1,741,809.68		1,741,809.68	70,721.80		
1876-78	3,114.86	1,790,319.05		1,790,319.05	105,908.17		
1878-80	35.00	1,947,051.24		1,947,051.24	109,577.79		
1880-82	91,850.51	1,909,549.22		1,909,549.22	85,948.88	2,887.80	
1882-84	71,559.62	2,149,379.12		2,149,379.12	88,410.48	7,388.48	
1884-86	147,151.94	2,301,635.19		2,301,635.19	100,087.43	9,778.22	
1886-88	30,335.05	2,389,877.76	492,301.81	2,882,179.57	125,471.71	16,811.06	
1888-90	5,181.67	2,536,791.77	535,862.88	3,072,654.65	140,350.21	19,281.47	\$ 3,278.40
1890-92	438,038.06	2,177,792.47	632,596.27	3,248,426.80	25,530.38	9,641.19	
1892-94	415,091.45	2,303,403.10	711,878.70	3,015,371.80	149,388.45	29,060.81	9,720.00
1894-96	312,854.41	2,787,709.00	799,839.58	3,587,548.64	234,302.56	30,624.04	9,780.00
1896-98	86,672.90	3,245,713.85	830,063.90	4,075,777.75	30,184.08	30,538.32	9,790.00
1898-1900	145,022.37	3,148,290.84	791,042.28	3,939,335.42	30,468.60	40,213.80	15,734.88
1900-02	1,143,888.17	3,516,157.70	872,654.28	4,532,699.15	382,165.22	20,004.33	14,135.50
1902-04	1,070,478.88	3,847,000.04	1,077,613.08	4,925,212.12	475,484.11		
1904-06	1,575,032.27	1,080,387.50	500,981.76	3,156,401.53	555,171.25		
1906-08	1,074,786.21	4,064,876.55	1,249,574.25	5,390,236.01	630,443.07		
1908-10	644,186.17	4,601,573.36	1,249,065.51	5,910,579.24	710,546.26		
1910-12	1,063,915.33	4,063,500.72	1,418,628.61	6,546,044.66	611,627.97		
1912-14	1,041,490.04	5,128,163.80	1,591,985.28	7,759,639.12	809,706.41		
1914-16	737,860.82	6,278,420.04	1,801,051.08	8,081,331.12	1,023,995.30		
1916-18	712,833.38	10,394,723.57	1,032,013.23	12,137,569.80	1,224,560.21		
1918-20	2,125,614.79	14,400,966.56	2,482,742.30	16,999,323.65	1,755,750.22		
1920-22	11,048,028.21	16,628,051.27	3,000,200.38	19,706,321.65	2,180,822.71		

DISBURSEMENTS OF GENERAL REVENUE.

State Treasury, Since 1846. Divided as to the Source of the
Total Disbursements.

Expense taxes	Fees	Miscellaneous	Total corporate and lancous taxes	Total receipts	Total available revenue	Total disburse- ments	Bimonthly periods
		\$ 16,486.10	\$ 16,486.10	\$ 76,150.84	\$ 76,150.84	\$ 74,737.8	1846-48
							1848-50
							1850-52
							1852-54
							1854-56
							1856-58
							1858-60
							1860-62
							1862-64
							1864-66
							1866-68
							1868-70
							1870-72
							1872-74
							1874-76
							1876-78
							1878-80
							1880-82
							1882-84
							1884-86
							1886-88
							1888-90
							1890-92
							1892-94
							1894-96
							1896-98
							1898-1900
							1900-02
							1902-04
							1904-06
							1906-08
							1908-10
							1910-12
							1912-14
							1914-16
							1916-18
							1918-20
							1920-22

TABLE NO. 11.—STATE INDEBTEDNESS.

Showing Indebtedness of the State of Iowa on January 1st of Each Calendar Year.

Year	Bonded debt	Rate	Total bonded debt	Floating debt	Total debt	Treasury cash balance	Net debt	Year
1847.	\$ 20,000.00	10	20,000.00					1847
1848.	25,000.00	10	25,000.00					1848
1849.	25,000.00	8	25,000.00					1849
1850.	25,000.00	8	25,000.00					1850
1851.	25,000.00	8	25,000.00					1851
1852.	25,000.00	8	25,000.00					1852
1853.	25,000.00	8	25,000.00					1853
1854.	25,000.00	8	25,000.00					1854
1855.	25,000.00	8	25,000.00					1855
1856.	25,000.00	8	25,000.00					1856
1857.	25,000.00	8	25,000.00					1857
1858.	25,000.00	8	25,000.00					1858
1859.	25,000.00	8	25,000.00					1859
1860.	25,000.00	8	25,000.00					1860
1861.	25,000.00	8	25,000.00					1861
1862.	25,000.00	8	25,000.00					1862
1863.	25,000.00	8	25,000.00					1863
1864.	25,000.00	8	25,000.00					1864
1865.	25,000.00	8	25,000.00					1865
1866.	25,000.00	8	25,000.00					1866
1867.	25,000.00	8	25,000.00					1867
1868.	25,000.00	8	25,000.00					1868
1869.	25,000.00	8	25,000.00					1869
1870.	25,000.00	8	25,000.00					1870
1871.	25,000.00	8	25,000.00					1871
1872.	25,000.00	8	25,000.00					1872
1873.	25,000.00	8	25,000.00					1873
1874.	25,000.00	8	25,000.00					1874
1875.	25,000.00	8	25,000.00					1875
1876.	25,000.00	8	25,000.00					1876
1877.	25,000.00	8	25,000.00					1877
1878.	25,000.00	8	25,000.00					1878
1879.	25,000.00	8	25,000.00					1879
1880.	25,000.00	8	25,000.00					1880
1881.	25,000.00	8	25,000.00					1881
1882.	25,000.00	8	25,000.00					1882
1883.	25,000.00	8	25,000.00					1883
1884.	25,000.00	8	25,000.00					1884
1885.	25,000.00	8	25,000.00					1885
1886.	25,000.00	8	25,000.00					1886
1887.	25,000.00	8	25,000.00					1887
1888.	25,000.00	8	25,000.00					1888
1889.	25,000.00	8	25,000.00					1889
1890.	25,000.00	8	25,000.00					1890
1891.	25,000.00	8	25,000.00					1891
1892.	25,000.00	8	25,000.00					1892
1893.	25,000.00	8	25,000.00					1893
1894.	25,000.00	8	25,000.00					1894
1895.	25,000.00	8	25,000.00					1895
1896.	25,000.00	8	25,000.00					1896
1897.	25,000.00	8	25,000.00					1897
1898.	25,000.00	8	25,000.00					1898
1899.	25,000.00	8	25,000.00					1899
1900.	25,000.00	8	25,000.00					1900
1901.	25,000.00	8	25,000.00					1901
1902.	25,000.00	8	25,000.00					1902
1903.	25,000.00	8	25,000.00					1903
1904.	25,000.00	8	25,000.00					1904
1905.	25,000.00	8	25,000.00					1905
1906.	25,000.00	8	25,000.00					1906
1907.	25,000.00	8	25,000.00					1907
1908.	25,000.00	8	25,000.00					1908
1909.	25,000.00	8	25,000.00					1909
1910.	25,000.00	8	25,000.00					1910
1911.	25,000.00	8	25,000.00					1911
1912.	25,000.00	8	25,000.00					1912
1913.	25,000.00	8	25,000.00					1913
1914.	25,000.00	8	25,000.00					1914
1915.	25,000.00	8	25,000.00					1915
1916.	25,000.00	8	25,000.00					1916
1917.	25,000.00	8	25,000.00					1917
1918.	25,000.00	8	25,000.00					1918
1919.	25,000.00	8	25,000.00					1919
1920.	25,000.00	8	25,000.00					1920
1921.	25,000.00	8	25,000.00					1921
1922.	25,000.00	8	25,000.00					1922

GENERAL REVENUE TRANSACTIONS

TABLE NO. 11.—STATE INDEBTEDNESS—Continued.

Year	Bonded debt	Rate	Total bonded debt	Floating debt	Total debt	Treasury cash balance	Net debt	Year
1874.	\$234,498.01	8	234,498.01					1874
1875.	234,498.01	8	234,498.01					1875
1876.	234,498.01	8	234,498.01					1876
1877.	234,498.01	8	234,498.01					1877
1878.	234,498.01	8	234,498.01					1878
1879.	234,498.01	8	234,498.01					1879
1880.	234,498.01	8	234,498.01					1880
1881.	234,498.01	8	234,498.01					1881
1882.	234,498.01	8	234,498.01					1882
1883.	234,498.01	8	234,498.01					1883
1884.	234,498.01	8	234,498.01					1884
1885.	234,498.01	8	234,498.01					1885
1886.	234,498.01	8	234,498.01					1886
1887.	234,498.01	8	234,498.01					1887
1888.	234,498.01	8	234,498.01					1888
1889.	234,498.01	8	234,498.01					1889
1890.	234,498.01	8	234,498.01					1890
1891.	234,498.01	8	234,498.01					1891
1892.	234,498.01	8	234,498.01					1892
1893.	234,498.01	8	234,498.01					1893
1894.	234,498.01	8	234,498.01					1894
1895.	234,498.01	8	234,498.01					1895
1896.	234,498.01	8	234,498.01					1896
1897.	234,498.01	8	234,498.01					1897
1898.	234,498.01	8	234,498.01					1898
1899.	234,498.01	8	234,498.01					1899
1900.	234,498.01	8	234,498.01					1900
1901.	234,498.01	8	234,498.01					1901
1902.	234,498.01	8	234,498.01					1902
1903.	234,498.01	8	234,498.01					1903
1904.	234,498.01	8	234,498.01					1904
1905.	234,498.01	8	234,498.01					1905
1906.	234,498.01	8	234,498.01					1906
1907.	234,498.01	8	234,498.01					1907
1908.	234,498.01	8	234,498.01					1908
1909.	234,498.01	8	234,498.01					1909
1910.	234,498.01	8	234,498.01					1910
1911.	234,498.01	8	234,498.01					1911
1912.	234,498.01	8	234,498.01					1912
1913.	234,498.01	8	234,498.01					1913
1914.	234,498.01	8	234,498.01					1914
1915.	234,498.01	8	234,498.01					1915
1916.	234,498.01	8	234,498.01					1916
1917.	234,498.01	8	234,498.01					1917
1918.	234,498.01	8	234,498.01					1918
1919.	234,498.01	8	234,498.01					1919
1920.	234,498.01	8	234,498.01					1920
1921.	234,498.01	8	234,498.01					1921
1922.	234,498.01	8	234,498.01					1922

TABLE NO. 11-A.—INTEREST
Receipts of Interest From Banks on Daily

Month of	1907	1908	1909	1910	1911	1912	1913
January.....	\$ 1,536.48	\$ 616.20	\$ 781.63	\$ 1,308.59	\$ 1,944.56	\$ 1,719.51	\$ 2,001.90
February.....	1,183.74	244.97	371.69	991.44	1,292.00	1,189.32	1,439.52
March.....	104.02	296.96	490.16	857.68	1,865.28	1,165.69	1,309.94
April.....	1,078.57	386.09	674.82	1,064.55	1,633.95	1,490.54	1,872.11
May.....	1,343.62	735.83	1,011.40	1,334.30	1,752.95	1,579.50	1,841.39
June.....	2,091.77	1,629.51	2,022.49	2,545.03	2,034.76	2,725.80	2,960.13
July.....	1,797.06	1,311.21	1,823.64	2,117.12	2,737.97	2,584.30	2,867.56
August.....	1,280.22	892.36	1,229.70	1,787.14	2,180.34	2,023.96	2,179.14
September.....	975.93	633.24	892.76	1,514.42	1,855.37	1,699.87	1,422.75
October.....	728.84	398.88	759.96	1,223.69	1,506.21	1,351.47	757.41
November.....	748.70	610.18	937.87	1,496.43	1,500.82	1,429.35	968.56
December.....	991.81	1,043.16	1,484.36	2,032.40	2,012.96	2,191.24	1,388.48
Total.....	\$14,061.33	\$ 8,759.42	\$12,471.42	\$18,611.57	\$22,837.67	\$21,025.55	\$21,031.59

ON STATE MONEY.

Balances of the State Treasury, by Months.

1914	1915	1916	1917	1918	1919	1920	1921	1922
\$ 1,112.45	\$ 1,617.50	\$ 908.46	\$ 358.94	\$ 296.78	\$ 2,996.32	\$ 6,791.02	\$ 5,031.00	\$ 7,464.93
1,037.66	1,971.30	885.66	492.64	311.13	3,189.06	5,363.56	135.09	5,737.05
1,057.75	1,699.21	967.70	696.30	500.97	3,156.50	4,730.22	5,602.98	4,018.30
1,919.09	1,406.51	1,458.86	849.69	641.99	4,319.96	6,213.29	2,611.30	4,788.41
2,342.82	1,622.72	1,739.87	1,001.83	1,444.58	5,641.97	6,381.40	9,453.26	6,030.92
2,643.94	3,021.46	2,353.51	1,712.87	2,513.63	9,250.30	9,377.48	6,489.94	9,880.68
3,113.09	2,473.39	1,905.03	1,637.08	2,779.96	9,271.74	9,659.47	8,318.69	-----
2,213.96	1,918.32	1,393.34	1,378.71	3,865.08	9,135.06	680.50	9,789.05	-----
1,669.65	1,247.54	555.85	847.69	2,011.45	7,636.58	12,439.75	7,725.15	-----
904.69	453.29	95.79	344.79	1,789.69	5,665.50	4,564.33	5,662.35	-----
1,401.99	1,168.78	714.72	883.77	2,778.22	6,013.71	4,294.05	5,894.34	-----
2,047.16	1,748.75	798.24	340.32	4,511.15	7,282.77	6,213.30	8,766.86	-----
\$22,536.50	\$18,779.82	\$13,609.99	\$ 9,604.04	\$24,248.64	\$ 74,906.48	\$ 76,578.43	\$ 75,250.25	\$ 38,379.69

TABLE NO. 12—FEES

Collected by State Officers, Boards or Commissions and Totals Turned Over to Treasurer of State for the Biennial Period.

Office, Board or Commission	First Year	Second Year	Biennial Period
Governor—			
Notarial fees	\$ 32,355.00	\$ 19,795.00	\$ 52,154.00
Certification fees	40.00	88.00	128.00
Extradition fees	54.50	166.10	220.60
Total amount received	\$ 32,455.50	\$ 20,049.10	\$ 52,504.60
Auditor of State—			
Building and loan associations	\$ 573.00	\$ 5,723.96	\$ 6,300.96
Municipal examinations	16,821.67	13,077.34	29,899.01
County examinations	950.84	29,470.79	30,421.63
Total amount received	\$ 18,425.51	\$ 48,272.09	\$ 66,697.60
Secretary of State—			
Filing and recording articles	\$ 116,362.03	\$ 82,235.76	\$ 198,597.79
Filing and recording amendments	98,514.90	37,441.60	135,956.50
Certified copies	1,419.75	1,506.32	2,926.07
Certified copies Land Office	3,411.20	5,793.44	9,204.64
Trade marks	1,503.50	1,301.50	2,805.00
Certificates	27.00	214.00	241.00
Sales of codes and session laws	2,120.89	3,567.10	5,687.99
Corporation reports	11,079.00	11,527.00	22,606.00
Iowa reports .....	.....	4,768.50	4,768.50
Blue sky	11,974.25	11,315.25	23,289.50
Miscellaneous	559.75	543.40	1,099.15
Penalty annual report .....	.....	30.00	30.00
Total amount received	\$ 246,859.13	\$ 160,256.62	\$ 407,115.75
Secretary of State—			
Motor vehicle license fees	\$1,594,578.48	\$153,929.31	\$1,748,507.79
Superintendent of Public Instruction—			
State examinations	\$ 5,783.00	\$ 8,068.00	\$ 13,851.00
Life validation	400.00	375.00	775.00
Review	133.00	.....	133.00
Total amount received	\$ 6,316.00	\$ 8,443.00	\$ 14,759.00
Insurance Commissioner—			
Statements	\$ 10,510.50	\$ 10,314.00	\$ 20,824.50
Agents' licenses	94,739.00	94,481.70	189,220.70
General certificates	1,121.00	1,073.00	2,194.00
Certificates of publication	1,476.00	1,381.00	2,856.00
Miscellaneous fees	4,433.71	4,745.42	8,179.13
Examination fees	30,410.94	49,862.80	80,273.74
Retaliatory publication fees	4,322.75	6,857.96	11,180.71
Filing charter	1,476.00	686.00	2,162.00
Total amount received	\$ 148,188.90	\$ 169,268.17	\$ 317,457.07
Dairy and Food Commission—			
Milk permits	\$ 3,693.00	\$ 5,044.00	\$ 8,737.00
Seed analysis	12.50	25.00	37.50
Inspection fee tags	15,751.85	16,852.35	32,604.20
Stock food licenses	4,050.00	1,675.00	5,725.00
Feeding stuff licenses	70.00	70.00	140.00
Babcock test licenses	9,343.50	9,335.00	17,678.50
Sanitary law licenses	15,133.00	17,364.00	32,497.00
Scale tags	5,646.00	6,312.00	11,958.00
Scale inspection	12,943.98	11,425.49	24,369.47
Commercial fertilizer licenses	360.00	660.00	1,020.00
Cold storage licenses	675.00	450.00	1,125.00
Butter trade marks .....	.....	45.00	45.00
Egg licenses	6,975.00	7,429.00	14,404.00
Gasoline licenses	1,533.00	12,933.00	14,466.00
Total amount received	\$ 75,691.83	\$ 89,579.84	\$ 165,271.67
Board of Health—			
Medical examiners	\$ 2,003.00	\$ 3,441.00	\$ 5,444.00
Nurses' department	2,972.00	3,391.00	6,363.00
Optometry examinations	1,020.00	1,135.00	2,155.00
Embalmers' department	1,871.00	1,996.00	3,867.00

Office, Board or Commission	First Year	Second Year	Biennial Period
Vital statistics	190.10	205.50	395.60
Plumbers' licenses	175.00	134.00	311.00
Maternity hospital	25.00	.....	25.00
Podiatrist fees .....	.....	855.00	855.00
Total amount received	\$ 9,162.10	\$ 11,583.50	\$ 20,745.60
Pharmacy Commission—			
Change of location	\$ 55.50	\$ 49.00	\$ 104.50
Delinquent renewals	32.00	113.00	145.00
Duplicate certificates	18.00	15.00	33.00
Examinations	640.00	630.00	1,270.00
Reciprocity certificates	115.00	295.00	410.00
Vendors' licenses	27,300.00	32,500.00	59,800.00
Certificates of percentage	30.00	33.00	63.00
Annual renewals	4,454.00	4,404.00	8,858.00
Transfer of licenses	71.00	109.00	180.00
Total amount received	\$ 32,616.50	\$ 38,100.00	\$ 70,716.50
Board of Dental Examiners	\$ 1,463.65	\$ 4,927.00	\$ 6,390.65
Hotel inspection	10,829.34	22,022.56	32,851.90
Animal Health Commission	5,686.60	18,057.01	23,743.61
Itinerant physicians' state licenses	1,000.00	750.00	1,750.00
State oil inspector	56,282.93	57,462.63	113,745.56
Clerk of Supreme Court	4,594.76	4,378.82	8,973.58
State entomologist	1,917.50	1,354.00	3,271.50
Hunters' licenses, county auditor	111,225.90	121,148.11	232,374.01
Boundary waters license fund	10,228.23	16,892.82	27,121.05
Teachers' examinations, county superintendents	10,958.00	12,384.50	23,342.50
United States aid, Soldiers' Home	46,580.00	46,580.00	93,160.00
Interest on state deposits in banks	68,925.66	84,426.04	153,351.70
Banking Department	64,203.78	76,231.46	140,435.24
Grand total received by the state treasurer	\$2,661,993.33	\$1,174,092.83	\$3,836,086.16

TABLE NO. 13—INTEREST ON DEPOSITS

Collection by Treasurer of State of Interest on Average Daily Deposits in State Funds in Banks.

Month Collected	For Month of	Amount
July, 1920	June, 1920	\$ 9,629.47
August, 1920	July, 1920	14,320.75
September, 1920	August, 1920	13,429.75
October, 1920	September, 1920	4,564.33
November, 1920	October, 1920	2,324.05
December, 1920	November, 1920	6,213.36
January, 1921	December, 1920	9,331.00
February, 1921	January, 1921	125.00
March, 1921	February, 1921	5,692.58
April, 1921	March, 1921	2,611.30
May, 1921	April, 1921	9,153.98
June, 1921	May, 1921	4,682.94
Total first year		\$ 66,925.66
July, 1921	June, 1921	\$ 8,318.60
August, 1921	July, 1921	9,789.05
September, 1921	August, 1921	7,725.15
October, 1921	September, 1921	5,652.35
November, 1921	October, 1921	5,894.34
December, 1921	November, 1921	8,766.58
January, 1922	December, 1921	7,464.33
February, 1922	January, 1922	5,727.95
March, 1922	February, 1922	4,618.30
April, 1922	March, 1922	4,788.41
May, 1922	April, 1922	6,830.92
June, 1922	May, 1922	9,580.65
Total second year		\$ 84,426.04
Grand total		\$ 151,351.70

TABLE NO. 14—ITINERANT PHYSICIANS' LICENSES.

Receipts by State Treasurer of Fees Paid for State Licenses by Itinerant Physicians.

Date Received	Name	Address	Amount
January 22, 1921..	F. M. Trimmer.....	Chicago, Ill.	\$ 250.00
March 7, 1921..	Wilbert Shallenberger.....	Chicago, Ill.	250.00
March 12, 1921..	J. F. Shallenberger.....	Chicago, Ill.	250.00
March 18, 1921..	A. H. Weber.....	Des Moines, Iowa..	250.00
Total first year..			\$ 1,000.00
February 3, 1922..	F. M. Trimmer.....	Chicago, Ill.	\$ 250.00
March 11, 1922..	Wilbert Shallenberger.....	Chicago, Ill.	250.00
March 15, 1922..	J. F. Shallenberger.....	Chicago, Ill.	250.00
Total second year..			\$ 750.00
Grand total.....			\$ 1,750.00

TABLE NO. 15—HUNTERS' LICENSES.

Receipts from County Auditors of Hunters' License Fees, and Fees from Fish and Game Wardens.

County	First Year	Second Year	Biennial Period
Adair	\$ 233.00	\$ 484.00	\$ 717.00
Adams	173.00	322.00	495.00
Allamakee	506.00	542.00	1,048.00
Appanoose	2,336.00	2,669.00	5,005.00
Audubon	437.00	488.00	925.00
Benton	1,227.00	1,265.00	2,492.00
Black Hawk	3,672.00	3,859.00	7,531.00
Boone	1,474.00	1,729.00	3,203.00
Bremer	1,087.00	1,165.00	2,252.00
Buchanan	1,061.00	1,182.00	2,243.00
Buena Vista	1,054.00	989.00	2,043.00
Butler	908.50	965.75	1,874.25
Calhoun	658.00	706.75	1,364.75
Carroll	884.00	1,043.00	1,927.00
Cass	580.00	1,004.00	1,584.00
Cedar	662.00	701.00	1,363.00
Cerro Gordo	2,252.00	2,467.00	4,719.00
Cherokee	488.00	502.00	990.00
Chickasaw	1,538.00	975.00	2,513.00
Clarke	415.00	402.00	817.00
Clay	837.00	976.00	1,813.00
Clayton	1,269.00	1,589.00	2,858.00
Clinton	1,800.00	1,674.00	3,474.00
Crawford	694.00	678.00	1,372.00
Dallas	1,447.00	1,398.00	2,845.00
Davis	481.00	431.00	912.00
Decatur	603.00	603.00	1,206.00
Delaware	1,235.00	1,212.00	2,447.00
Des Moines	1,822.00	1,685.00	3,507.00
Dickinson	1,918.00	1,844.00	3,762.00
Dubuque	2,225.00	2,323.00	4,548.00
Emmet	808.00	1,017.00	1,825.00
Fayette	1,451.00	1,595.00	3,046.00
Floyd	1,288.00	1,164.00	2,452.00
Franklin	704.00	855.00	1,559.00
Fremont	544.00	1,126.00	1,670.00
Greene	686.00	724.00	1,410.00
Grundy	480.00	520.00	1,000.00
Guthrie	476.00	866.00	1,342.00
Hamilton	894.00	929.00	1,823.00
Hancock	733.00	782.00	1,515.00
Hardin	1,575.00	1,232.00	2,807.00
Harrison	889.00	1,634.00	2,523.00
Henry	403.00	379.00	782.00
Howard	1,068.00	974.00	2,042.00
Humboldt	394.00	475.00	869.00
Ia	365.00	300.00	665.00
Iowa	738.00	929.00	1,667.00
Jackson	1,078.00	1,030.00	2,108.00
Jasper	1,590.00	1,625.00	3,215.00
Jefferson	492.00	465.00	957.00
Johnson	1,459.00	1,535.00	2,994.00
Jones	713.00	921.00	1,634.00
Keokuk	996.00	921.00	1,917.00
Kossuth	942.00	979.00	1,921.00

GENERAL REVENUE TRANSACTIONS

County	First Year	Second Year	Biennial Period
Lee	1,600.00	1,744.00	3,344.00
Linn	4,272.00	4,401.00	8,673.00
Louisia	386.00	428.00	814.00
Lucas	904.00	944.00	1,848.00
Lyon	986.00	418.00	1,404.00
Madison	336.50	435.50	772.00
Mahaska	1,276.00	1,216.00	2,492.00
Marion	1,179.00	1,222.00	2,401.00
Marshall	1,697.00	2,285.00	3,982.00
Mills	638.00	979.00	1,617.00
Mitchell	754.00	1,098.00	1,852.00
Monona	913.00	609.00	1,523.00
Monroe	1,483.00	1,565.00	3,048.00
Montgomery	1,469.00	1,469.00	2,938.00
Muscatine	1,760.00	1,716.00	3,476.00
O'Brien	582.00	721.00	1,303.00
Osceola	409.00	236.00	645.00
Page	702.00	1,024.00	1,726.00
Palo Alto	913.00	861.00	1,774.00
Plymouth	608.00	531.00	1,139.00
Pocahontas	518.00	576.00	1,094.00
Polk	6,921.00	7,436.00	14,357.00
Pottawattamie	3,240.00	3,523.00	6,763.00
Poweshiek	948.00	979.00	1,927.00
Ringgold	109.00	391.00	500.00
Sac	667.00	674.00	1,341.00
Scott	3,367.00	3,382.00	6,749.00
Shelby	429.00	373.00	802.00
Sioux	607.00	698.00	1,305.00
Story	1,022.00	1,620.00	2,642.00
Tama	2,527.00	1,149.00	3,676.00
Taylor	503.00	567.00	1,070.00
Union	1,019.00	1,105.00	2,124.00
Van Buren	397.00	713.00	1,110.00
Wapello	2,083.00	2,144.00	4,227.00
Warren	662.00	578.00	1,240.00
Washington	871.00	1,051.00	1,922.00
Wayne	333.00	679.00	1,012.00
Webster	2,140.00	1,974.00	4,114.00
Winnebago	441.00	474.50	915.50
Winneshek	662.00	929.00	1,591.00
Woodbury	2,722.00	3,182.00	5,904.00
Worth	379.00	587.00	966.00
Wright	1,257.00	1,226.00	2,483.00
W. E. Albert, fish and game warden.....	5,077.90	1,433.61	6,511.51
Total	\$116,925.90	\$121,148.11	\$238,074.01

TABLE NO. 16—TEACHERS' EXAMINATION FEES.

Receipts from County Superintendents of Fees for Examinations of Teachers for Certificates

County	First Year	Second Year	Biennial Period
Adair	\$ 107.50	\$ 125.50	\$ 233.00
Adams	62.50	58.50	121.00
Allamakee	112.50	124.00	237.50
Appanoose	204.00	174.50	378.50
Audubon	50.00	80.50	130.50
Benton	109.00	114.00	223.00
Black Hawk	125.00	152.00	277.00
Boone	125.50	113.00	238.50
Bremer	103.50	108.00	211.50
Buchanan	116.00	149.50	265.50
Buena Vista	86.50	92.50	179.00
Butler	100.50	117.50	218.00
Calhoun	77.00	101.50	178.50
Carroll	130.50	106.00	236.50
Cass	141.50	139.00	280.50
Cedar	68.50	78.50	147.00
Cerro Gordo	127.50	151.50	279.00
Cherokee	86.00	80.50	166.50
Chickasaw	107.50	124.50	232.00
Clarke	73.50	87.50	161.00
Clay	80.00	90.50	170.50
Clayton	116.50	161.50	278.00
Clinton	138.50	158.50	297.00

REPORT OF STATE TREASURER

TABLE NO. 16—Continued.

County	First Year	Second Year	Biennial Period
Crawford	94.50	102.00	196.50
Dallas	111.50	102.00	213.50
Davis	92.00	111.00	203.00
Decatur	92.00	118.00	210.00
Delaware	101.00	109.50	210.50
Des Moines	75.50	85.50	161.00
Dickinson	65.50	68.50	134.00
Dubuque	262.00	395.00	757.00
Dubuque	72.00	69.00	141.00
Emmet	125.00	146.00	271.00
Fayette	85.00	82.00	167.00
Floyd	91.00	99.50	190.50
Franklin	113.50	100.50	214.00
Fremont	88.50	109.50	198.00
Greene	55.00	55.50	110.50
Grundy	149.00	109.50	258.50
Guthrie	88.00	100.50	188.50
Hamilton	77.50	106.50	184.00
Hancock	128.00	150.00	278.00
Hardin	111.50	128.00	239.50
Harrison	79.50	126.50	206.00
Henry	56.50	72.00	128.50
Howard	62.00	83.00	145.00
Humboldt	67.50	61.00	128.50
Ida	95.00	105.00	200.00
Iowa	125.00	151.50	276.50
Jackson	130.00	151.50	281.50
Jasper	125.00	148.00	273.00
Jefferson	135.00	137.00	272.00
Johnson	90.00	87.00	177.00
Jones	156.50	200.50	357.00
Keokuk	117.00	133.00	250.00
Kossuth	82.00	72.00	154.00
Lee	282.50	378.00	660.50
Linn	56.50	66.50	123.00
Louisa	96.00	98.00	194.00
Lucas	101.50	118.50	220.00
Lyon	93.00	112.00	205.00
Madison	144.00	202.00	346.00
Mahaska	106.00	112.00	218.00
Marion	101.50	126.50	228.00
Marshall	75.00	68.50	143.50
Mills	82.50	121.00	203.50
Mitchell	94.00	100.50	194.50
Monona	99.00	186.00	285.00
Monroe	89.00	109.50	198.50
Montgomery	123.00	171.50	294.50
Muscatine	89.50	125.00	214.50
N. Brian	74.00	74.00	148.00
Oceola	142.50	128.50	271.00
Page	87.50	124.50	212.00
Palo Alto	39.00	102.00	141.00
Plymouth	39.00	102.00	141.00
Pocahontas	39.00	102.00	141.00
Polk	39.00	102.00	141.00
Pottawattamie	179.00	208.50	387.50
Poweshiek	78.50	79.50	158.00
Ringgold	115.50	125.50	241.00
Sac	94.00	87.00	181.00
Scott	141.50	152.50	294.00
Shelby	90.00	142.00	232.00
Sioux	105.50	148.00	253.50
Story	111.50	96.50	208.00
Tama	102.00	99.50	201.50
Taylor	90.50	85.00	175.50
Union	101.00	99.00	200.00
Van Buren	83.50	103.50	187.00
Wapello	180.00	146.50	326.50
Warren	128.00	138.50	266.50
Washington	96.50	131.50	228.00
Wayne	125.00	130.00	255.00
Webster	109.00	124.00	233.00
Winnebago	93.00	72.00	165.00
Winnebuck	118.50	171.50	290.00
Woodbury	283.00	276.00	559.00
Worth	64.50	65.00	129.50
Wright	128.50	116.50	245.00
Total	\$ 10,958.00	\$ 12,284.50	\$ 23,242.50

GENERAL REVENUE TRANSACTIONS

TABLE NO. 17

TAXES OF EQUIPMENT CAR COMPANIES.
July 1, 1920, to June 30, 1922.

Dec.				
Dec.	8	The Proctor & Gamble Co.	Cincinnati, Ohio	79.48
Dec.	18	E. I. Du Pont De Nemours & Co.	Wilmington, Del.	13.54
1921				
Jan.	19	Glenn-Pool Tank Line Co.	Kansas City, Mo.	8.73
Jan.	19	Glenn-Pool Tank Line Co.	Kansas City, Mo.	18.65
Jan.	21	Cudahy Packing Co.	Chicago, Ill.	294.65
Jan.	21	Minnesota Lined Oil Co.	Minneapolis, Minn.	7.55
Jan.	22	Northern Lined Oil Co.	Minneapolis, Minn.	10.00
Jan.	22	Libby, McNeill & Libby	Chicago, Ill.	4.27
Jan.	22	Archer-Daniels Lined Oil Co.	Kansas City, Mo.	119.18
Jan.	24	Dewey Portland Cement Co.	Pittsburgh, Pa.	2.38
Jan.	24	Carnegie Steel Co.	Cincinnati, Ohio	3.31
Jan.	24	Globe Soap Co.	Chicago, Ill.	6.49
Jan.	24	Swift Refining & Transfer Co.	Manasha, Wis.	158.90
Jan.	24	Manasha Wooden Ware Co.	Manasha, Wis.	51.45
Jan.	24	General Chemical Co.	New York City, N. Y.	9.93
Jan.	24	Mutual Refining & Produce Co.	Kansas City, Mo.	2.51
Jan.	24	Mutual Oil Co.	Kansas City, Mo.	19.86
Jan.	24	North American Oil & Refining Co.	Oklahoma City, Okla.	225.11
Jan.	24	Southern Cotton Oil Co.	New York City, N. Y.	13.54
Jan.	24	Golden Rule Refining Co.	Wichita, Kans.	1.85
Jan.	24	Imperial Oil Co.	Sarasota, Ont.	20.92
Jan.	24	Emulston Refining Co.	Emulston, Pa.	3.05
Jan.	24	Cudahy Milwaukee Refining Co.	Cudahy, Wis.	39.39
Jan.	25	Taylor Lowenstein & Co.	Mobile, Ala.	2.32
Jan.	25	American Sugar Refining Co.	New York City, N. Y.	17.74
Jan.	25	American Cotton Oil Co.	New York City, N. Y.	15.59
Jan.	25	St. Louis Oil & Refining Co.	El Dorado, Kans.	39.43
Jan.	26	National Zinc Co.	New York City, N. Y.	23.84
Jan.	26	Spencer Kellogg & Sons, Inc.	Buffalo, N. Y.	13.24
Jan.	26	Kellogg Refining Co.	Chicago, Ill.	107.35
Jan.	27	Keith Railway Equipment Co.	Schenectady, N. Y.	3.35
Jan.	27	General Electric Co.	Cleveland, Ohio	854.70
Jan.	27	Armour Oil Lines	St. Louis, Mo.	66.21
Jan.	27	American Tank Line	Chicago, Ill.	49.18
Jan.	27	Roxana Petroleum Corp.	St. Louis, Mo.	11.86
Jan.	27	Reed Murdock Co.	Sapulpa, Okla.	197.30
Jan.	28	Sapulpa Refining Co.	El Dorado, Kans.	13.24
Jan.	28	Midland Refining Co.	Chicago, Ill.	198.63
Jan.	28	Mineral Point Zinc Co.	Kansas City, N. Y.	13.24
Jan.	28	Pet. Bros. Mfg. Co.	Kansas City, N. Y.	13.24
Jan.	28	L. C. Gillespie & Son	Philadelphia, Pa.	79.45
Jan.	28	Atlas Powder Co.	Wilmington, Del.	14.27
Jan.	28	Hercules Powder Co.	Pontiac, Mich.	258.22
Jan.	28	Oakland Motor Car Co.	New York City, N. Y.	36.48
Jan.	28	Barlow Williams & Co.	Bartlesville, Okla.	642.77
Jan.	28	Empire Refineries, Inc.	Bartlesville, Okla.	28.48
Jan.	28	Standard Asphalt Co.	Chicago, Ill.	268.16
Jan.	29	Fruit Growers Express	Chicago, Ill.	251.80
Jan.	29	Shaffer Oil & Refining Co.	Chicago, Ill.	1.46
Jan.	29	Darling & Co.	Warren, Pa.	13.24
Jan.	29	Senece Oil Works	Des Moines, Iowa	8.65
Jan.	29	Chestnut & Smith Corp.	Des Moines, Iowa	13.24
Jan.	29	Ankeny Lined & Mfg. Co.	New York City, N. Y.	86.07
Jan.	29	Interstate Tank Car Corp.	Philadelphia, Pa.	67.19
Jan.	29	Philadelphia Quartz Co.	Chicago, Ill.	36.48
Jan.	29	Fleischmann Transportation Co.	Chicago, Ill.	13.24
Jan.	29	Chickasha Cotton Oil Co.	Chickasha, Okla.	2.38
Jan.	29	Phillips Petroleum Co.	Bartlesville, Okla.	1.98
Jan.	29	Cincinnati Refrigerating Express	Cincinnati, Ohio	45.06
Jan.	31	General Petroleum Corp.	Los Angeles, Calif.	13.24
Jan.	31	Hatley Bros. Co.	Chicago, Ill.	5.11
Jan.	31	Magnolia Petroleum Co.	Dallas, Texas	123.47
Jan.	31	Phillips Vegetable Oil Co.	New York City, N. Y.	6.82
Jan.	31	The Pure Oil Co.	Columbus, Ohio	3.11
Jan.	31	Mathers Horse & Stock Car Co.	Chicago, Ill.	123.47
Jan.	31	Wadhams Oil Co.	Chicago, Ill.	6.82
Jan.	31	The Texas Oil Co.	Milwaukee, Wis.	13.24
Jan.	31	American Refrigerating Transit Co.	New York City, N. Y.	44.83
Jan.	31	Gulf Refining Co.	St. Louis, Mo.	298.15
Jan.	31	St. Louis Independent Packing Co.	Pittsburgh, Pa.	101.06
Jan.	31	Union Tank Line Co.	St. Louis, Mo.	119.17
Jan.	31	Titusville Oil Works	New York City, N. Y.	8,165.86
Jan.	31	Morris & Co.	Chicago, Ill.	280.18

TABLE NO. 17.—TAXES OF EQUIPMENT CAR COMPANIES—Continued.

Jan. 31	Pierce Oil Corp.	New York City, N. Y.	388.98
Jan. 31	Midwest Refining Co.	Denver, Colo.	26.48
Feb. 1	H. J. Heinz Co.	Pittsburgh, Pa.	139.94
Feb. 1	Phoenix Refrigerating Co.	Tulsa, Okla.	52.97
Feb. 1	Barrett Co.	New York City, N. Y.	26.48
Feb. 1	Hawkeye Oil Co.	Waterloo, Iowa	126.42
Feb. 1	Pacific Fruit Express Co.	San Francisco, Calif.	3,175.00
Feb. 1	Champion Refining Co.	End, Okla.	66.21
Feb. 1	Associated Oil Co.	San Francisco, Calif.	5.96
Feb. 1	Illinois Oil Co.	Rock Island, Ill.	71.24
Feb. 1	Liquids Dispatch Line.	Chicago, Ill.	27.68
Feb. 1	Kansas Co-op. Refining Co.	Kansas City, Mo.	4.90
Feb. 1	American Steel Wire Co.	Cleveland, Ohio	13.24
Feb. 1	Coslen & Co.	Tulsa, Okla.	1,046.11
Feb. 1	Somerset-Solvay Co.	Syracuse, N. Y.	1.66
Feb. 1	Central Commercial Co.	Chicago, Ill.	6.62
Feb. 1	Crystal Car Line.	Chicago, Ill.	17.89
Feb. 1	Marsh Refrigerating Service Co.	Milwaukee, Wis.	66.24
Feb. 1	Tidal Gasoline Co.	Tulsa, Okla.	9.14
Feb. 1	Live Poultry Transit Co.	Chicago, Ill.	87.73
Feb. 1	Shell Co. of California.	San Francisco, Calif.	17.61
Feb. 1	Arms Palace Horse Car Co.	Chicago, Ill.	26.48
Feb. 1	Indian Refining Co.	New York City, N. Y.	74.16
Feb. 1	Eagle Gasoline Co.	Tulsa, Okla.	15.24
Feb. 1	Union Refrigerator Transit Co.	Milwaukee, Wis.	217.70
Feb. 1	American Car Products Co.	Chicago, Ill.	130.25
Feb. 1	Southern Unroasting Co., Ltd.	St. Louis, Mo.	5.62
Feb. 1	California Dispensing Lines.	San Francisco, Calif.	29.73
Feb. 1	General Refining Co.	Tulsa, Okla.	29.77
Feb. 1	Albers Bros. Milling Co.	Seattle, Wash.	13.24
Feb. 1	Producers & Refiners Corp.	Tulsa, Okla.	13.24
Feb. 1	Wilson Car Lines.	Chicago, Ill.	27.48
Feb. 1	Jacob E. Decker & Sons.	Sasson City, Iowa	2.45
Feb. 1	American Lined Co.	New York City, N. Y.	92.69
Feb. 1	Warren Refining Co.	Warren, Pa.	15.44
Feb. 1	Keystone Oil & Mfg. Co.	Chicago, Ill.	1.59
Feb. 1	Penn Tank Line.	Sharon, Pa.	256.67
Feb. 1	Boydton Refining Co.	Pittsburgh, Pa.	26.48
Feb. 1	Transcontinental Oil Co.	Pittsburgh, Pa.	97.90
Feb. 1	Dold Refrigerator Car Line.	Buffalo, N. Y.	13.50
Feb. 1	Chicago, N. Y. & Boston Refrig. Co.	Chicago, Ill.	495.98
Feb. 1	Hercules Petroleum Co.	Dallas, Texas	3.44
Feb. 1	Sinclair Refining Co.	Tulsa, Okla.	565.88
Feb. 1	Graver Corporation.	E. Chicago, Ind.	19.86
Feb. 1	Rodger Brown Transportation Co.	Seattle, Wash.	192.43
Feb. 1	Riverside & Western Oil Co.	Pittsburgh, Pa.	103.94
Feb. 1	U. S. Industrial Alcohol Co.	New York City, N. Y.	260.87
March 2	Elorado Refining Co.	Elorado, Kans.	51.64
March 2	Aurthur Thomas Gasoline Co.	Oklahoma City, Okla.	15.24
March 11	Manhattan Oil Co.	St. Paul, Minn.	940.13
March 11	Big Heart Producing & Refg. Co.	Tulsa, Okla.	52.97
March 17	Standard Tank Car Co.	Sharon, Pa.	1,310.96
March 17	Grain Belt Mills.	St. Joseph, Mo.	1.24
March 17	Producing & Refining Corp.	Tulsa, Okla.	52.97
March 21	Oil State Refining Co.	End, Okla.	44.75
Dec. 22	Cudahy Packing Co.	Chicago, Ill.	375.87
Dec. 22	Pan American Refining Co.	Tulsa, Okla.	62.70
Dec. 24	Carnegie Steel Co.	Pittsburgh, Pa.	6.12
Dec. 24	American Cotton Oil Co.	New York City, N. Y.	23.31
Dec. 27	Hawkeye Oil Co.	Waterloo, Iowa	172.20
Dec. 27	Imperial Oil Co.	Sarina, Ont.	5.64
Dec. 27	Wadhams Oil Co.	Milwaukee, Wis.	3.64
Dec. 28	American Steel Wire Co.	Cleveland, Ohio	7.17
Dec. 28	Chestnut & Sullivan Corp.	Tulsa, Okla.	104.90
Dec. 28	Midland Lined Prod. Co.	Minneapolis, Minn.	8.71
Dec. 28	Southern Cotton Oil Co.	New York City, N. Y.	4.72
Dec. 29	Archer Daniels Lined Co.	Minneapolis, Minn.	187.76
Dec. 29	Jacob Dold Packing Co.	Buffalo, N. Y.	43.36
Dec. 29	Libby, McNeill & Libby.	Chicago, Ill.	1.84
Dec. 30	J. I. Case Threshing Machine	Racine, Wis.	5.19
Dec. 30	Kansas Co-op. Refining Co.	Kansas City, Mo.	279.71
Dec. 30	U. S. Industrial Alcohol Co.	New York City, N. Y.	17.48
Dec. 31	Pet Bros. Mfg. Co.	Kansas City, Mo.	10.48
Dec. 31	Menasha Wooden Ware Co.	Menasha, Wis.	44
Dec. 31	General Electric Co.	Schenectady, N. Y.	96.15
Dec. 31	Interstate Tank Car Corp.	New York City, N. Y.	96.15

TABLE NO. 17.—TAXES OF EQUIPMENT CAR COMPANIES—Continued.

1922				
Jan. 3	Darling & Co.	Chicago, Ill.		9.09
Jan. 3	Spencer Kellogg & Sons.	Buffalo, N. Y.		101.40
Jan. 3	Fleishmann Transportation Co.	Chicago, Ill.		43.71
Jan. 3	General Petroleum Corp.	San Francisco, Calif.		24.96
Jan. 3	Titusville Oil Works.	Titusville, Pa.		17.48
Jan. 3	Wilson & Co.	Chicago, Ill.		26.03
Jan. 3	The Texas Co.	New York City, N. Y.		734.24
Jan. 3	Liquids Dispatch Line.	Chicago, Ill.		41.96
Jan. 3	Roxana Petroleum Corp.	St. Louis, Mo.		17.48
Jan. 7	Chicago, N. Y. & Boston Refrig. Co.	Chicago, Ill.		170.45
Jan. 7	Proctor & Gamble Transportation Co.	Cincinnati, Ohio		77.67
Jan. 9	Hercules Powder Co.	Wilmington, Del.		23.41
Jan. 9	Minnesota Lined Oil Co.	Minneapolis, Minn.		17.48
Jan. 9	Tidal Refining Co.	Tulsa, Okla.		34.90
Jan. 9	Tidal Western Oil Corp.	Tulsa, Okla.		23.30
Jan. 9	Warren Refining Co.	Warren, Pa.		188.11
Jan. 9	Gulf Refining Co.	Pittsburgh, Pa.		8.71
Jan. 9	Western Industries Co.	San Francisco, Calif.		144.23
Jan. 10	Fruit Growers Express.	Washington, D. C.		8.74
Jan. 11	Garver Corporation.	E. Chicago, Ind.		17.48
Jan. 11	Rodgers Brown Transportation Co.	Seattle, Wash.		17.48
Jan. 14	Philadelphia Quartz Co.	Philadelphia, Pa.		8.74
Jan. 14	St. Louis Independent Packing Co.	St. Louis, Mo.		17.48
Jan. 14	L. C. Gillespie & Son.	New York City, N. Y.		6.71
Jan. 16	Grassie Chemical Co.	Cleveland, Ohio		69.91
Jan. 16	American Lined Co.	Pittsburgh, Pa.		132.99
Jan. 16	United Refining Co.	End, Okla.		129.85
Jan. 16	Mutual Refining Co.	New York City, N. Y.		297.19
Jan. 16	Dunbar Molasses & Syrup Co.	Warren, Pa.		6.99
Jan. 16	General Chemical Co.	Warren, Pa.		4.37
Jan. 16	Phillips Petroleum Co.	New Orleans, La.		28.67
Jan. 19	Producers & Refiners Corp.	New York City, N. Y.		28.67
Jan. 20	Marsh Refrig. Service.	Bartlesville, Okla.		17.48
Jan. 20	Keith Railway Equipment Co.	Tulsa, Okla.		87.41
Jan. 20	Swift Refrig. Trans. Co.	Milwaukee, Wis.		29.28
Jan. 21	Hatley Bros. Co.	Chicago, Ill.		143.35
Jan. 21	Shell Co. of California.	Chicago, Ill.		1,509.81
Jan. 21	Allied Refining Co.	Chicago, Ill.		17.48
Jan. 21	Empire Refineries.	San Francisco, Calif.		29.28
Jan. 21	Standard Asphalt & Refining Co.	Tulsa, Okla.		52.45
Jan. 23	Atlas Powder Co.	Bartlesville, Okla.		1,573.38
Jan. 23	Morris & Co.	Bartlesville, Okla.		32.45
Jan. 23	Pacific Fruit Express Co.	Wilmington, Del.		51.65
Jan. 23	Sapulpa Refining Co.	Chicago, Ill.		435.91
Jan. 24	Jacob E. Decker & Sons.	San Francisco, Calif.		2,910.75
Jan. 24	Barrett Co.	Sapulpa, Okla.		239.43
Jan. 25	Ohio Valley Refining Co.	Mason City, Iowa		104.89
Jan. 25	American Oil & Tank Line Co.	New York City, N. Y.		34.66
Jan. 25	Seneca Oil Works.	St. Marys, W. Va.		1.75
Jan. 25	Manhattan Oil Products Co.	St. Paul, Minn.		183.91
Jan. 25	Pure Oil Co.	Warren, Pa.		16.68
Jan. 26	Balfour Williams & Co.	St. Paul, Minn.		65.91
Jan. 26	Oakland Motor Car Co.	Columbus, Ohio		360.50
Jan. 27	Union Tank Car Co.	New York City, N. Y.		26.23
Jan. 27	Crystal Car Co.	Des Moines, Iowa.		91.78
Jan. 27	Cudahy Milwaukee Refrig. Co.	New York City, N. Y.		4,659.68
Jan. 27	Indian Refining Co.	Chicago, Ill.		25.52
Jan. 27	Shaffer Oil & Refining Co.	Cudahy, Wis.		65.96
Jan. 27	Oil State Refining Co.	New York City, N. Y.		38.15
Jan. 27	Pennsylvania Tank Line.	Chicago, Ill.		249.94
Jan. 28	American Sugar Refining Co.	End, Okla.		215.38
Jan. 28	American Refrig. Transit Co.	Sharon, Pa.		108.88
Jan. 28	Marland Refining Co.	New York City, N. Y.		14.24
Jan. 30	Mineral Point Zinc Co.	St. Louis, Mo.		32.78
Jan. 30	Armour Car Lines.	Chicago, Ill.		679.35
Jan. 30	Midwest Refining Co.	Chicago, Ill.		82.45
Jan. 30	Pierce Oil Co.	Denver, Colo.		1,999.30
Jan. 30	Associated Oil Co.	New York City, N. Y.		52.45
Jan. 31	Union Oil Co. of California.	San Francisco, Calif.		169.79
Jan. 31	Fruit Growers Express.	Los Angeles, Calif.		10.35
Jan. 31	National Zinc Co.	Chicago, Ill.		17.48
Jan. 31	Illinois Oil Co.	New York City, N. Y.		82.45
Jan. 31	Transcontinental Oil Co.	Rock Island, Ill.		157.34
Feb. 1	Northern Lined Oil Co.	Pittsburgh, Pa.		174.82
Feb. 2	Union Refrig. Transit Co.	Minneapolis, Minn.		17.48
Feb. 2	Commercial Co.	Milwaukee, Wis.		135.70
Feb. 2	Kellogg Products Co.	Chicago, Ill.		2.42
Feb. 2		Buffalo, N. Y.		19.12

TABLE NO. 17.—TAXES OF EQUIPMENT CAR COMPANIES—Continued.

Feb. 4	Barnes Dill Refining Co.	Tulsa, Okla.	314.48
Feb. 6	Magnolia Petroleum Co.	Dallas, Texas	8.47
Feb. 8	White Oil Corp.	Houston, Texas	87.41
Feb. 8	Sinclair Refining Co.	Tulsa, Okla.	699.28
Feb. 10	American Tar Prod. Co.	Chicago, Ill.	61.11
Feb. 10	Standard Tank Car Co.	Sharon, Pa.	2,320.00
Feb. 13	Eldorado Refining Co.	Eldorado, Kans.	61.39
Feb. 16	Arms Palace Horse Car Co.	Chicago, Ill.	21.85
Feb. 20	California Despatch Line	San Francisco, Calif.	32.46
Feb. 23	Live Poultry Transit Co.	Chicago, Ill.	94.40
Feb. 24	Mutual Oil Co.	Kansas City, Mo.	1.87
March 11	Warren Oil Co.	Warren, Pa.	50.00
March 18	Gilliland Oil Co.	Tulsa, Okla.	17.49
April 7	North American Oil Ref. Co.	Oklahoma City, Okla.	367.12
April 10	Berwind-White Coal Mining Co.	Philadelphia, Pa.	1.75
April 19	Owsden Co.	Tulsa, Okla.	1,922.02
April 19	La. Oil Refining Co.	Shreveport, La.	17.49
April 14	Guatfason & Spencer	Chicago, Ill.	34.96
April 15	Ind. Packing Co.	Eldorado, Kans.	43.79
April 28	Constantin Refining Co.	Chicago, Ill.	6.29
May 18	Gillilan-Chipley Co.	Tulsa, Okla.	227.27
May 19	Codds Central Oil & Refining Co.	New Orleans, La.	43.50
June 5	National Refining Co.	Shreveport, La.	17.49
		Cleveland, Ohio	322.14
Total for the biennial period.			\$46,520.82

TABLE NO. 18—INSURANCE COMPANY TAXES.

Taxes Collected by State Treasurer from Insurance Companies Based on Premiums Received on Iowa Business.

IOWA INSURANCE COMPANIES

First year, 1920-1921	\$ 146,941.59
Second year, 1921-1922	141,092.66
Total for Iowa companies for two-year period	\$ 288,034.35

UNITED STATES INSURANCE COMPANIES

First year, 1920-1921	\$ 887,544.19
Second year, 1921-1922	893,938.15
Total for United States companies for two-year period	\$1,781,482.34

FOREIGN INSURANCE COMPANIES

First year, 1920-1921	\$ 50,231.72
Second year, 1921-1922	61,054.30
Total for foreign insurance companies for two-year period	\$ 111,286.02

PART III—STATE INSTITUTIONS

TABLE NO. 19—RECEIPTS FROM STATE INSTITUTIONS.

Receipts from State Institutions Under the Board of Control for the Biennial Period. Receipts Credited to Funds Named.

	First Year	Second Year	Biennial Period
Hospital for Insane, Mount Pleasant—			
Support	\$ 18,729.61	\$ 19,822.24	\$ 29,552.85
Contingent and repair		117.80	117.80
Total	\$ 18,729.61	\$ 19,940.04	\$ 29,670.65
Hospital for Insane, Clarinda—			
Support	\$ 33,651.39	\$ 17,913.16	\$ 51,564.55
Total	\$ 33,651.39	\$ 17,913.16	\$ 51,564.55
Hospital for Insane, Independence—			
Support	\$ 30,218.90	\$ 19,592.47	\$ 49,811.37
Contingent and repair		2,267.00	2,267.00
Total	\$ 30,218.90	\$ 21,859.47	\$ 52,078.37
Hospital for Insane, Cherokee—			
Support	\$ 15,521.64	\$ 24,654.29	\$ 40,175.93
Contingent and repair	166.55	3.57	170.12
Improvement of water supply		2,269.93	2,269.93
Total	\$ 15,688.19	\$ 26,927.79	\$ 42,615.98
Hospital for Inebriates, Knoxville—			
Support	\$ 38,899.36	\$ 41,203.00	\$ 70,102.36
Rental of land	557.97		557.97
Total	\$ 39,457.33	\$ 41,203.00	\$ 70,660.33
Sanatorium for Tuberculosis, Oakdale—			
Support	\$ 5,343.18	\$ 30,892.03	\$ 36,235.21
Total	\$ 5,343.18	\$ 30,892.03	\$ 36,235.21
Hospital Colony for Epileptics, Woodward—			
Support	\$ 32,214.37		\$ 32,214.37
Contingent and repair	4,385.41	20,772.48	25,157.89
Total	\$ 36,599.78	\$ 20,772.48	\$ 57,372.26
Institution Feeble-Minded Children, Glenwood—			
Support	\$ 8,728.71	\$ 6,404.78	\$ 15,133.49
Total	\$ 8,728.71	\$ 6,404.78	\$ 15,133.49
Soldiers' Orphans' Home, Davenport—			
Support	\$ 1,350.14	\$ 6,899.23	\$ 8,249.37
Contingent and repair		69.00	69.00
Transportation of children		1.02	1.02
Total	\$ 1,350.14	\$ 6,969.25	\$ 8,319.39
Soldiers' Home, Marshalltown—			
Support	\$ 6,957.86	\$ 7,500.08	\$ 14,457.94
Total	\$ 6,957.86	\$ 7,500.08	\$ 14,457.94
Juvenile Home, Toledo—			
Support	\$ 1,481.63	\$ 1,334.74	\$ 2,816.37
Contingent and repair	60.00		60.00
Total	\$ 1,541.63	\$ 1,334.74	\$ 2,876.37
Boys' Industrial School, Eldora—			
Support	\$ 7,215.95	\$ 11,320.35	\$ 18,536.30
Contingent and repair	62.62		62.62
Sale of land	6,237.36	550.00	6,787.36
Total	\$ 13,515.93	\$ 11,870.35	\$ 25,386.28

	First Year	Second Year	Biennial Period
Girls' Industrial School, Mitchellville—			
Support	\$ 4,930.29	\$ 1,650.03	\$ 6,580.32
New boilers and connections.....		49.82	49.82
Total	\$ 4,930.29	\$ 1,699.85	\$ 6,630.14
State Penitentiary, Fort Madison—			
Support	\$ 12,518.73	\$ 7,964.95	\$ 20,483.68
Establishing and maintaining industries	286,873.70	191,286.15	478,159.85
Gate receipts	1,726.50	1,187.75	2,914.25
Contingent and repair	372.45	170.50	542.95
Sale of land		5,581.46	5,581.46
Total	\$ 301,391.38	\$ 206,130.81	\$ 507,522.19
Reformatory for Females, Rockwell City—			
Support	\$ 4,311.19	\$ 2,318.47	\$ 6,629.66
Total	\$ 4,311.19	\$ 2,318.47	\$ 6,629.66
State Reformatory, Anamosa—			
Support	\$ 34,726.62	\$ 26,354.79	\$ 61,081.41
Gate receipts	830.25	823.50	1,653.75
Establishing and maintaining industries	221,331.36	118,640.94	339,972.30
Transportation of prisoners	334.37	1,488.89	1,823.26
Total	\$ 257,222.60	\$ 147,308.12	\$ 404,530.72
Grand total	\$ 769,638.11	\$ 562,045.42	\$ 1,331,683.53

RECEIPTS ACCORDING TO FUNDS

	Biennial Period
Support	\$ 484,397.66
Contingent and repair	7,514.90
Sale of lands	12,363.32
Rental of lands	557.97
Establishing and maintaining industries	\$18,132.15
Gate receipts	4,568.00
Transportation of prisoners	1,823.26
Improvement of water supply	2,269.93
Transportation of children	1.02
New boilers and connections	49.82
Total	\$ 1,331,683.53

RECEIPTS CREDITED GENERAL REVENUE

Institutions and Location—	First Year	Second Year	Biennial Period
Hospital for insane, Mt. Pleasant.....	\$ 172.00	\$ 363.10	\$ 535.10
State reformatory, Anamosa	7,182.50	13,806.83	20,989.33
Hospital colony for epileptics, Woodward	7,754.46	3,102.90	10,857.36
Hospital for insane, Independence	42.50	664.38	706.88
Institution for feeble-minded, Glenwood	434.24	434.24	868.48
Boys' Industrial School, Eldora	37.50	42.50	80.00
Hospital for insane, Cherokee	646.06	456.00	1,102.06
Sanatorium for tuberculosis, Oakdale	55.00	75.00	130.00
Hospital for insane, Clarinda	444.80		444.80
Hospital for inebriates, Knoxville			
Reformatory for females, Rockwell City		6,406.60	6,406.60
Total	\$16,314.82	\$ 25,349.65	\$ 41,664.47

TABLE NO. 20—DISBURSEMENTS OF STATE INSTITUTIONS

HOSPITAL FOR INSANE—CLARINDA

Funds—	First Year	Second Year	Biennial Period
Support	\$344,095.86	\$324,269.65	\$668,365.51
Contingent and repair	29,076.17	34,575.58	63,651.75
Plumbing and fixtures	52.90	1,905.92	1,958.82
Dairy barn		12,000.00	12,000.00
Hospital for tubercular patients	5,497.53		5,497.53
Total	\$378,752.46	\$362,851.15	\$741,603.61

HOSPITAL FOR INSANE—MT. PLEASANT

Funds—	First Year	Second Year	Biennial Period
Support	\$390,592.69	\$318,405.19	\$708,997.88
Contingent and repair	26,593.01	20,104.91	46,697.92
Hose and fire equipment	42.20	686.00	728.20
Books, periodicals and binding	254.75	86.04	340.79
Railway switch	72.48		72.48
Sewer for basement of main building	781.60		781.60
New boiler house and equipment	412.10		412.10
Beds, bedding and wall furnishings	363.75		363.75
Battery of boilers	11,000.00		11,000.00
Mechanical stokers	5,339.45	5,339.73	10,729.18
New floors and lumber			22.43
New laundry building and equipment		34,139.33	34,139.33
Electric wiring and fixtures for main building		742.32	742.32
Coal crushing machine		2,075.51	2,075.51
Remodeling and addition to and furnishing carriage barn for housing employees		10,424.00	10,424.00
Boilers and stokers		14,167.31	14,167.31
Total	\$435,403.03	\$406,194.37	\$841,597.40

INSTITUTION FOR FEEBLE MINDED—GLENWOOD

Support	\$430,168.83	\$437,151.10	\$867,319.93
Contingent and repair	5,891.99	15,647.50	19,539.49
Building for bakery and equipment	28,166.40	724.04	28,890.44
Repair and extension to steam heating		12,372.74	12,372.74
Laundry machinery		4,801.00	4,801.00
Chaplain, lectures, amusements, books and periodicals		675.27	675.27
Industrial building and equipment		33,604.01	33,604.01
Total	\$464,227.22	\$502,975.66	\$967,202.88

SANATORIUM FOR TUBERCULOSIS—OAKDALE

Support	\$146,318.89	\$200,281.22	\$346,600.11
Chaplain, lectures, books, etc.	357.22	616.24	973.46
X-ray machine	85.67		85.67
Contingent and repair	6,393.22	1,646.41	8,039.63
Addition to hospital for advanced cases	300.00		300.00
Medical laboratory building and equipment	42.16		42.16
Elevator, furnishings and equipment for advanced case hospital	1,444.69		1,444.69
Switchboard and cable	62.30		62.30
Completion and equipment of laboratory building (additional)		137,289.68	137,289.68
Total	\$155,004.15	\$347,733.55	\$502,737.70

HOSPITAL FOR INSANE—INDEPENDENCE

Support	\$397,389.79	\$342,900.43	\$740,290.22
Contingent and repair	15,806.37	29,266.19	45,072.56
Building power house and equipment	5,661.50	1,174.83	6,836.33
Draining land		3,154.04	3,154.04
Hospital for tubercular patients		40,445.00	40,445.00
Tubercular hospital addition		14,500.15	14,500.15
Barn for young stock		3,500.00	3,500.00
Total	\$418,857.66	\$435,840.64	\$854,698.30

STATE PENITENTIARY—FT. MADISON

Support	\$168,317.13	\$135,951.97	\$304,269.10
Officers and guards	75,821.48	90,547.90	166,369.38
Transportations of prisoners	850.85	1,282.98	2,133.83
Establishing and maintaining industries	297,226.18	149,146.14	446,372.32
Gate receipts	706.88	897.02	1,603.90
Fencing	184.15		184.15
Contingent and repair	7,968.15	12,832.92	20,791.07
Dental, oculist, aurist, etc.	1,339.14	1,426.03	2,765.17
Lectures and amusements	58.95	288.08	347.03
Locks for cells		22.18	22.18
Reroofing shops		227.50	227.50
Purchase of land and industries		1,600.00	1,600.00
Cell house and equipment		422.78	422.78
Total	\$552,554.51	\$394,625.50	\$947,180.01

HOSPITAL COLONY FOR EPILEPTICS—WOODWARD

Funds—	First Year	Second Year	Biennial Period
Support	\$152,140.51	\$142,569.24	\$294,709.85
Pictures, library books, newspapers and periodicals	29.20	93.10	122.30
Hog house	504.25	.....	504.25
Two dining halls and equipment	13,000.00	.....	13,000.00
Cottage for tubercular patients	17,681.11	1,511.76	19,192.87
Contingent and repair	4,385.41	12,468.23	16,853.64
Fencing	60.10	205.60	265.70
New tunnels	283.50	.....	283.50
Additional water supply	1,100.00	7,284.83	8,384.83
Dairy barn, second wing	2,408.00	2,826.25	5,234.25
Horse barn	5,964.28	5,964.28	11,928.56
Dormitory for employees and furnishings .....	.....	9,284.45	9,284.45
Chapel, assembly hall, library and school building .....	.....	24,623.08	24,623.08
Root cellar .....	.....	5,159.26	5,159.26
Total	\$191,592.18	\$277,993.08	\$469,585.26

REFORMATORY FOR FEMALES—ROCKWELL CITY

Support	\$ 59,361.29	\$ 46,509.89	\$105,871.18
Chaplain, amusements and books	157.25	61.20	218.45
Contingent and repair	4,274.14	3,429.73	7,703.87
Sewage disposal plant and sewer	6,558.73	.....	6,558.73
Fencing and drainage	68.06	322.65	1,020.71
Industrial building and school house	25	.....	25
Furniture and furnishings	225.00	.....	225.00
Laundry equipment	324.25	.....	324.25
Cow barn and silos	688.33	.....	688.33
Hog house	362.74	.....	362.74
Finishing pathological building .....	.....	4,984.40	4,984.40
Total	\$ 73,337.37	\$ 56,355.72	\$127,692.99

GIRLS' INDUSTRIAL SCHOOL—MITCHELLVILLE

Support	\$ 90,487.59	\$ 67,766.53	\$158,254.12
Dental, aurist and oculist	13,915.78	6,436.45	20,352.23
Transportation of girls	167.00	284.88	451.88
Remodeling old laundry building	324.25	324.25	648.50
Cottage and equipment	1,132.18	861.40	1,993.58
Chaplain, lectures and amusements	13,270.04	1,945.26	15,215.30
New boilers and connections	323.11	253.50	576.61
Music and musical instruments .....	.....	9,225.94	9,225.94
Renewing tunnel pipe and pipe covering and converting to vacuum system .....	.....	89.60	89.60
Library books and periodicals .....	.....	9,878.34	9,878.34
Total	\$119,619.95	\$ 97,430.63	\$217,050.58

HOSPITAL FOR INEBRIATES—KNOXVILLE

Support	\$ 3,632.72	\$ 4,530.76	\$ 8,163.48
Total	\$ 3,632.72	\$ 4,530.76	\$ 8,163.48

STATE REFORMATORY—ANAMOSA

Support	\$188,867.24	\$214,181.35	\$403,048.59
Officers and guards	99,228.34	114,535.51	213,763.85
Dental, aurist and oculist	843.35	1,574.50	2,417.85
New boiler house .....	.....	1,000.00	1,000.00
Gate receipts	161.28	954.59	1,115.87
Purchase of land and industrial fund	100.00	35.60	135.60
Salaries of foreman	2,076.45	419.77	2,496.22
Transportation of prisoners	3,403.29	4,530.44	7,933.73
Contingent and repair	12,465.34	12,914.08	25,379.42
Establishing and maintaining industries	176,545.59	115,391.39	291,936.98
Lectures, amusements, books and periodicals	702.04	707.94	1,409.98
Purchase of 266 acres of land	52,000.00	.....	52,000.00
Heating equipment of new industrial building .....	.....	999.84	999.84
Two silos .....	.....	2,000.00	2,000.00
Hog house .....	.....	1,087.85	1,087.85
Slaughter house .....	.....	1,485.00	1,485.00
Stables and equipment .....	.....	1,444.65	1,444.65
Total	\$536,492.92	\$473,355.51	\$1,009,848.43

JUVENILE HOME—TOLEDO

Funds—	First Year	Second Year	Biennial Period
Support	\$ 46,756.51	\$ 65,285.85	\$112,042.36
Buildings	8,942.59	.....	8,942.59
Sewerage	1,311.13	.....	1,311.13
Electrical wiring and equipment	2,000.00	322.19	2,322.19
Fences, walks, roads, etc.	185.50	443.04	628.54
Farm implements	279.32	628.32	907.64
Live stock	1,000.00	.....	1,000.00
Furniture and supplies	8,901.55	1,098.15	10,000.00
Contingent and repair	2,992.58	5,876.32	7,969.90
Dental, oculist, aurist, etc.	115.00	362.94	477.94
Poultry house .....	.....	135.35	135.35
Horse and dairy barn .....	.....	5,562.55	5,562.55
Superintendent cottage .....	.....	4,935.70	4,935.70
Root cellar .....	.....	3,163.85	3,163.85
Hog house .....	.....	1,500.00	1,500.00
Chaplain, lectures, amusements, books and periodicals .....	.....	178.55	178.55
Total	\$ 71,688.48	\$ 90,226.27	\$161,914.75

SOLDIERS' ORPHANS' HOME—DAVENPORT

Support	\$149,841.56	\$131,572.00	\$281,413.56
Contingent and repair	10,750.44	18,247.92	29,028.37
Chaplain, lectures, amusements, books etc.	541.92	1,357.17	1,899.09
Permanent buildings and land	1,194.53	1,200.27	2,394.80
Dental, aurist and oculist	1,048.59	1,177.62	2,226.21
Transportation of children	962.32	895.19	1,857.51
Bath rooms in cottages	1.01	.....	1.01
Gymnasium .....	.....	30,000.00	30,000.00
Coal storage bunkers and repairs to coal shed .....	.....	3,000.00	3,000.00
Total	\$164,231.43	\$187,450.18	\$351,681.61

BOYS' INDUSTRIAL SCHOOL—ELDORA

Support	\$160,108.83	\$150,106.90	\$310,215.73
Agricultural implements	287.40	.....	287.40
Athletic fund and reward of merit	84.94	9.00	93.94
Chaplain, lectures and amusements	762.20	826.10	1,588.30
Machinery and tools for machine shop	992.41	.....	992.41
Oculist, aurist and dental	3,552.77	2,479.65	6,032.42
Repairing, remodeling and new floors .....	.....	.....	.....
Administration building	587.43	637.19	1,224.62
Transportation of boys	849.12	731.60	1,580.72
Contingent and repair	16,887.42	19,070.15	35,957.57
Gymnasium and physical building	104.40	296.64	401.04
Repair on cottages, new lavatories	1,296.37	1,568.18	2,864.55
Sale of land	3,919.12	2,992.01	6,911.13
Books, periodicals and binding .....	.....	64.38	64.38
Steam boiler and equipment .....	.....	53.62	53.62
Mangle and laundry equipment .....	.....	387.75	387.75
Equipment and support educational dept. ....	.....	757.82	757.82
Total	\$188,713.41	\$179,950.99	\$368,664.40

SOLDIERS' HOME—MARSHALLTOWN

Support	\$291,204.20	\$298,452.81	\$589,657.01
Contingent and repair	6,865.46	19,726.93	26,592.39
Repair and improving main building .....	.....	65	65
Additional building	69	.....	69
Lectures and amusements	502.40	552.20	1,054.60
Total	\$298,641.76	\$318,748.62	\$617,390.38

HOSPITAL FOR INSANE—CHEROKEE

Support	\$353,721.21	\$362,222.96	\$715,944.19
Contingent and repair	14,471.92	26,369.20	40,841.12
New boilers	10,835.96	1,161.04	12,000.00
Paving	6,037.46	30,329.33	36,366.79
Improvement of water supply	37,387.95	29,321.18	66,709.13
Dairy barn .....	.....	10,000.00	10,000.00
Root cellar .....	.....	4,885.00	4,885.00
Slaughter house .....	.....	2,500.00	2,500.00
Plumbing renewals .....	.....	3,141.40	3,141.40
Completion of paving highway .....	.....	1,842.45	1,842.45
Total	\$422,407.52	\$463,574.06	\$886,021.58

TABLE NO. 21—NET COST AND PROFIT OF STATE INSTITUTIONS.

Institution and Location—	Total Disbursements	Receipts	Net Cost	Net Profit on Acct of Rentals
State reformatory, Alamosa.....	\$ 1,092,348.42	\$ 404,530.72	\$ 687,817.71	
Hospital for insane, Alamosa.....	241,652.96	51,122.76	190,530.20	
Hospital for insane, Clarinda.....	241,652.96	51,122.76	190,530.20	
Soldiers' Orphans' Home, Davenport.....	351,631.61	8,375.39	343,256.22	
Boys' Industrial School, Eldora.....	365,664.40	25,736.29	339,928.11	
Soldiers' Orphans' Home, Eldora.....	967,392.88	51,122.76	916,270.12	
Institution for feeble-minded, Glenwood.....	852,888.39	52,038.31	800,850.08	
Hospital for insane, Independence.....	61,123.48	7,660.22	53,463.26	
Soldiers' Orphans' Home, Knoxville.....	211,650.58	16,650.14	195,000.44	
Girls' Industrial School, Mitchellville.....	54,537.40	2,670.65	51,866.75	
Hospital for insane, Mt. Pleasant.....	50,717.70	3,235.21	47,482.49	
Transferrable Soldiers' Orphans' Home, Oskaloosa.....	143,622.59	3,622.56	140,000.03	
Hospital colony for epileptics, Rockwell.....	161,914.75	2,876.32	159,038.43	
Juvenile Home, Toledo.....				
Total.....	\$ 9,072,242.36	\$ 1,331,633.32	\$ 7,740,609.04	\$ 62,496.85

GENERAL REVENUE TRANSACTIONS

TABLE NO. 22—UNEXPENDED BALANCE.

Showing Cash in Hands of Treasurer of State, of Appropriations for Institutions Under the Board of Control, at the End of the Biennial Period.

Mt. Pleasant Hospital for Insane—		
Support or support contingent.....	\$ 26,693.82	
Contingent and repair.....	28,068.99	
Laundry building.....	426.67	
Electric switchboard.....	2,000.00	
Drain tile.....	190.75	
Blacksmith shop.....	3,000.00	
Boilers and stokers.....	10,832.09	\$ 71,222.33
Clarinda Hospital for Insane—		
Support.....	76,540.98	
Plumbing and fixtures.....	5,011.18	
Contingent and repair.....	15,503.41	
Hospital for tuberculosis.....	26,501.07	123,556.64
Independence Hospital for Insane—		
Support.....	42,796.86	
Draining land.....	1,845.95	
Contingent and repair.....	30,507.03	
Hospital for tuberculosis.....	14,555.00	
Hospital for tuberculosis (additions).....	489.85	
Drainage tax.....	5,000.00	96,204.70
Cherokee Hospital for Insane—		
Support.....	21,208.51	
Contingent and repair.....	16,585.99	
Improvement of water supply.....	14,500.44	
Plumbing renewals.....	36,853.60	83,379.54
Knoxville Hospital for Inebriates—		
Support.....	48,973.04	48,973.04
Fort Madison State Penitentiary—		
Transportation of prisoners.....	2,967.09	
Support.....	179,697.10	
Establishment and maintenance of industries.....	1,476.74	
Gate receipts.....	36.51	
Fencing.....	13,645.60	
Contingent and repair.....	614.15	
Dentist, oculist, etc.....	967.27	
Lectures, etc.....	18,741.96	
Purchase of land.....	99,577.22	323,548.54
Cell house and equipment.....		
Woodward Hospital Colony for Epileptics—		
Support.....	9,015.03	
Books.....	406.90	
Poultry house.....	500.00	
Garage.....	5,500.00	
Contingent and repair.....	8,468.09	
New tunnels.....	216.50	
Water supply.....	5,555.55	
Dormitory.....	35,715.55	
Chapel, library building, etc.....	10,376.92	
Granary.....	2,000.00	75,791.88
Glenwood Institution for Feeble-Minded Children—		
Support.....	2,596.31	
Contingent and repair.....	21,378.98	
Building for bakery.....	2,114.41	
Repair steam heating.....	2,627.26	
Laundry machinery.....	5,199.90	
Books, periodicals, etc.....	1,324.73	
Industrial building.....	1,395.99	38,237.21
Davenport Soldiers' Orphans' Home—		
Support.....	11.20	
Contingent and repair.....	5,562.63	
Lectures, books, etc.....	143.01	
Dentist, oculist, etc.....	1,278.25	
Buildings and land.....	143.81	
Transportation of children.....	2,522.31	
Gymnasium apparatus.....	13.97	9,674.58
Marshalltown Soldiers' Home—		
Contingent and repair.....	25,637.08	
Books, etc.....	1,447.86	27,084.94

TABLE NO. 22.—UNEXPECTED BALANCE—Continued.

Toledo Juvenile Home—	5,774.01	
Support	176.81	
Electric wiring	564.65	
Poultry house	2,868.46	
Fences, walks, etc.	30.97	
Farm implements	380.00	
Live stock	8,553.34	
Contingent and repair ..	2,795.99	
Sewer and main connections ..	64.30	
Superintendent's cottage ..	1,000.00	
Silo	522.06	
Dental, etc.	1,321.15	
Books, etc.	2,090.00	
Storage	26,161.74	
Eldora Boys' Industrial School—		
Support	2,366.91	
Lectures and amusements ..	510.94	
Dentist, oculist, aurist, etc. ..	1,584.92	
Transportation of boys	356.03	
Contingent and repair	13,575.97	
Equipment	116.28	
Wagon shed	500.00	
Sale of land	371.79	
Tunnels, pipe and covering ..	2,500.00	
Extensions water system	1,000.00	
Steam boilers and equipment ..	7,446.35	
Mangle and laundry	1,642.25	
Support educational department ..	1,242.18	36,683.65
Mitchellville Girls' Industrial School—		
Contingent and repair	15,069.39	
Dental, etc.	1,401.27	
Transportation for girls	779.98	
Chaplain	301.24	
Machine shop	360.00	
New boilers	232.88	
Gymnasium equipment	500.00	
Cottage and equipment	319.70	
Music and instruments	910.40	
Wagon scales	1,000.00	
Fireproofing two cottages	20,000.00	
Furnishings for new cottages ..	5,000.00	
New furniture	1,000.00	
Renewal tunnel, pipe, etc.	121.66	
Books, etc.	667.62	47,695.14
Oakdale Sanatorium for Tuberculosis—		
Support	14,500.02	
Books, etc.	353.76	
Laboratory equipment	75,028.16	
Contingent and repair	21,811.68	
Switchboard and cable	1,437.70	
Tunnels and pipe	22,623.41	
Additions to hospital buildings ..	175,000.00	310,784.73
Rockwell City Reformatory for Females—		
Support	12,922.12	
Lectures	771.55	
Transfer of females	670.24	
Contingent and repair	10,709.59	
Finishing pathological building ..	4,873.01	
Furniture, etc.	716.30	
Laundry equipment	1,401.01	32,062.83
Anamosa State Reformatory—		
Support	15,202.43	
Carpet loom	120.00	
Repair pipe organ	200.00	
Feed water heater	1,000.00	
Dental, etc.	484.30	
Fireproof floor	5,000.00	
Transportation of prisoners	156.84	
Gate receipts	18.00	
Contingent and repair	5,848.82	
Establishment and maintenance of industries ..	61,397.19	
Heating equipment	16	
Amusements, books, etc.	290.02	
Line shaft	450.00	
Motors and wire	980.00	
Hoe house	412.15	
Machinery and storage house	2,000.00	97,591.91

TABLE NO. 23.—INHERITANCE TAX.

Collection of the Tax by the State Treasurer, With Amounts Paid County Clerks and County Attorneys for Biennial Period Ending June 30, 1922.

County	Taxes Collected	Fees Paid	
		Reporting	Legal Service
Adair	6,977.19	49.00	232.82
Adams	6,270.12	35.00	288.67
Albany	3,705.53	33.00	117.84
Albany	10,250.84	55.00	298.11
Appanoose	7,067.58	48.00	312.38
Audubon	1,818.25	81.02	421.06
Benton	35,328.69	180.03	1,202.24
Black Hawk	10,732.46	78.00	362.00
Boone	5,023.30	42.00	176.35
Bremer	7,312.00	81.00	366.96
Buchanan	18,202.96	81.00	541.09
Butler	5,353.16	29.00	354.65
Burns	29,804.43	47.00	349.97
Calhoun	4,967.75	56.00	349.97
Carroll	30,853.65	49.00	337.98
Cass	16,064.22	50.00	288.00
Cedar	10,524.00	65.00	371.26
Cerro Gordo	29,914.58	56.00	373.88
Cherokee	6,282.82	58.00	354.22
Chickasaw	2,628.69	30.00	191.48
Clay	11,336.04	42.00	341.46
Clayton	6,008.41	62.00	305.35
Clinton	22,108.65	136.98	605.64
Crawford	7,191.29	35.00	346.30
Dallas	12,354.31	67.00	461.30
Davis	3,075.42	42.00	258.62
Decatur	3,712.98	29.00	172.77
Delaware	9,887.14	75.00	343.39
Des Moines	40,518.63	158.88	915.26
Dickinson	3,589.17	12.00	107.06
Dubuque	35,702.88	204.15	1,327.39
Dubuque	8,257.28	50.00	257.47
Emmet	9,707.71	61.00	374.29
Fayette	6,817.40	46.00	290.37
Floyd	17,968.92	21.00	160.80
Franklin	7,587.22	53.00	370.44
Fremont	14,104.07	62.00	490.64
Greene	7,727.38	36.00	169.56
Greene	13,088.82	53.21	328.84
Grundy	11,744.55	49.20	340.34
Guthrie	1,114.82	14.00	56.38
Hamilton	10,191.65	52.00	276.63
Hancock	5,884.98	42.00	255.50
Hardin	13,484.35	94.00	470.31
Harrison	6,173.27	44.00	314.08
Henry	13,504.36	29.00	184.10
Howard	6,494.71	37.00	174.68
Humboldt	17,082.88	44.00	345.47
Iowa	13,558.59	91.00	550.11
Jackson	18,811.52	80.00	434.08
Jasper	16,715.33	85.50	562.69
Jefferson	16,285.43	104.85	701.12
Johnson	9,727.60	73.00	389.18
Jones	9,425.72	76.00	445.27
Keokuk	9,122.31	62.00	418.25
Kossuth	27,491.43	126.00	807.94
Lee	69,222.56	218.56	1,271.68
Lincoln	4,018.24	36.00	116.25
Lucas	7,105.24	49.00	227.30
Linn	4,301.76	16.00	117.60
Lyon	5,865.45	25.00	153.80
Madison	14,233.11	64.00	373.48
Mahaska	27,901.90	61.00	343.39
Marion	17,879.95	92.00	517.44
Marshall	4,111.77	66.00	309.14
Mills	8,042.46	44.00	198.86
Mitchell			43.16
Monona			

REPORT OF STATE TREASURER

TABLE NO. 22.—INHERITANCE TAX—Continued.

Counties	Taxes Collected	Fees Paid	
		Reporting	Legal Service
Monroe	1,272.56	12.00	55.57
Montgomery	10,726.91	47.00	303.48
Muscatine	24,237.20	122.00	881.15
O'Brien	18,038.20	29.00	139.74
Osceola	254.38	7.00	51.48
Page	16,027.00	54.00	285.48
Palo Alto	3,000.20	16.00	97.94
Plymouth	17,824.85	64.00	309.73
Pocahontas	1,009.02	10.00	61.51
Polk	78,097.59	225.00	602.25
Pottawattamie	40,346.08	187.00	1,097.00
Poweshiek	19,842.45	91.99	285.45
Ringgold	8,340.45	38.00	222.15
Sac	7,578.98	46.00	282.92
Scott	67,843.78	295.00	1,896.59
Shelby	7,563.86	49.00	241.78
Sioux	12,428.75	56.00	280.00
Story	11,843.37	64.00	439.48
Tama	27,370.65	84.00	394.46
Taylor	2,348.63	25.00	145.69
Union	6,601.53	39.00	182.13
Van Buren	1,902.91	12.00	129.62
Wapello	28,591.12	108.00	713.54
Warren	4,171.69	34.00	214.56
Washington	14,079.32	108.00	680.97
Wayne	3,664.77	27.00	160.79
Webster	12,557.01	86.00	523.38
Winnebago	1,214.87	24.53	36.41
Winnesiek	15,320.70	96.00	432.04
Woodbury	10,711.42	114.80	332.40
Worth	3,058.43	24.00	137.11
Wright	11,106.25	50.00	367.99
Total	\$ 1,318,384.80	\$ 6,515.00	\$ 38,197.20

GENERAL REVENUE TRANSACTIONS

TABLE NO. 23-A.

Sight Drafts Drawn on County Treasurers for Automobile License Fees with Which to Pay Warrants Drawn on Primary Road Fund, for Biennial Period Ending June 30, 1922.

Adair	67,747.40	Jefferson	71,508.94
Adams	47,944.87	Johnson	134,259.13
Allamakee	62,320.78	Jones	86,979.22
Appanoose	72,317.31	Keokuk	125,099.74
Audubon	130,987.54	Kossuth	126,432.92
Benton	241,960.61	Lee	284,424.44
Black Hawk	130,686.24	Linn	52,374.94
Boone	80,400.71	Louis	58,155.09
Bremer	80,039.68	Lucas	89,276.77
Buchanan	78,383.26	Lyons	68,971.40
Buena Vista	116,289.85	Madison	119,298.96
Butler	108,592.78	Mahaska	94,702.72
Calhoun	107,575.40	Marshall	153,866.85
Carroll	109,912.06	Mills	68,119.95
Cass	108,299.90	Mitchell	62,172.81
Cedar	140,542.66	Monroe	79,418.27
Cerro Gordo	107,356.73	Monroe	62,652.62
Cherokee	64,816.65	Montgomery	92,790.14
Chickasaw	39,726.11	Muscatine	124,222.18
Clarke	86,104.27	O'Brien	120,021.78
Clay	102,940.81	Osceola	52,680.92
Clayton	159,893.04	Page	113,237.75
Clinton	115,515.37	Palo Alto	71,287.55
Crawford	51,740.78	Plymouth	150,437.41
Dallas	83,377.70	Pocahontas	92,349.50
Davis	124,767.80	Polk	864,575.01
Decatur	51,740.78	Pottawattamie	228,992.18
Delaware	83,377.70	Poweshiek	105,960.10
Des Moines	58,290.16	Ringgold	51,457.65
Dickinson	162,017.63	Sac	112,222.18
Dubuque	66,500.79	Scott	279,782.48
Emmet	118,822.20	Shelby	91,672.07
Fayette	85,399.35	Sioux	142,098.45
Floyd	86,175.51	Story	125,416.54
Franklin	72,024.63	Tama	121,402.95
Fremont	80,546.08	Taylor	63,560.15
Greene	81,005.21	Union	68,041.48
Grundy	84,344.60	Van Buren	53,634.20
Guthrie	111,062.54	Wapello	118,708.62
Hamilton	66,846.86	Warren	71,256.03
Hancock	109,465.99	Washington	112,776.15
Hardin	98,882.02	Wayne	88,059.61
Harrison	81,381.41	Webster	169,382.07
Henry	81,436.20	Winnebago	56,382.07
Humboldt	67,202.31	Winnesiek	86,265.31
Ida	82,451.73	Woodbury	339,634.56
Iowa	94,149.92	Worth	59,454.56
Jackson	78,811.68	Wright	94,702.27
Jasper	130,544.45		
		Total	\$10,575,046.44

TABLE NO. 24.—RECEIPTS FROM COUNTIES IN
Amounts Received Each Year, and in the

County	State Revenue	Insane	Blind	Deaf	Feeble- minded
Adair—					
First year	60,760.35	7,016.80			356.30
Second year	70,023.23	7,506.98			308.22
Adams—					
First year	45,829.00	8,182.97			270.50
Second year	50,728.80	6,367.30			172.92
Allamakee—					
First year	58,224.08	6,509.60			325.56
Second year	60,456.29	5,312.90			358.30
Appanoose—					
First year	51,970.83	16,461.35	98.00	3.05	402.96
Second year	50,067.29	12,988.57	11.43	5.12	141.54
Audubon—					
First year	53,622.25	8,490.40			144.06
Second year	60,470.97	8,802.80		4.85	159.79
Benton—					
First year	96,455.13	15,800.40			587.90
Second year	110,856.69	16,809.60			685.50
Black Hawk—					
First year	125,000.80	14,632.60	155.14	162.96	1,263.86
Second year	147,840.29	14,182.40	24.72	11.40	988.31
Boone—					
First year	82,378.52	14,581.60		5.25	298.53
Second year	90,830.39	10,244.00		19.65	436.51
Bremser—					
First year	63,201.37	9,517.60			235.57
Second year	72,387.00	7,984.80			213.78
Buchanan—					
First year	57,012.96	7,200.83			284.70
Second year	71,062.49	7,660.30		2.75	336.94
Buena Vista—					
First year	81,710.29	13,312.00			207.70
Second year	95,063.21	15,368.00	.60		261.72
Butler—					
First year	74,909.53	8,731.74			140.10
Second year	84,009.80	9,286.07			206.81
Calhoun—					
First year	75,288.90	10,024.00			292.67
Second year	89,338.58	11,465.00			340.91
Carroll—					
First year	93,408.71	11,436.00			284.06
Second year	94,493.81	11,022.80			434.23
Cass—					
First year	74,944.22	11,004.40			449.94
Second year	86,947.65	11,444.80			471.29
Cerro Gordo—					
First year	81,400.65	2,268.00	36.29		251.11
Second year	92,008.71	2,212.80			205.58
Cedar—					
First year	82,979.84	12,921.11	18.12		1,829.54
Second year	111,343.40	10,436.40	24.26	1.00	1,072.54
Cherokee—					
First year	75,309.41	9,709.00		6.00	96.00
Second year	80,156.08	10,973.80			189.52
Chickasaw—					
First year	52,001.20	6,460.00		.00	105.83
Second year	60,724.00	6,929.00		2.20	145.32
Clarke—					
First year	38,608.43	8,080.65	42.05		171.93
Second year	49,581.71	8,488.00	32.57		229.67
Clay—					
First year	75,119.50	10,180.80		1.75	455.05
Second year	44,587.15	7,437.00		1.25	396.55
Clayton—					
First year	82,005.00	4,421.00	7.08	22.51	229.96
Second year	95,386.77	4,347.20	63.05	22.04	166.08
Clinton—					
First year	113,334.28	27,649.38	9.30		622.52
Second year	126,745.77	28,617.00	59.77		565.23
Crawford—					
First year	106,434.06	12,676.10			371.27
Second year	119,283.29	12,248.00		7.80	485.61

THE GENERAL REVENUE AND SPECIAL FUNDS.
Biennial Period, Divided as to Funds.

Orphans' Home	Tuber- culosis	Inebriate	Juvenile Home	Epileptic	Capitol Grounds	Total
\$ 429.99	\$ 112.90	\$ 12.00		\$ 576.00	\$ 1,234.48	\$ 70,490.01
134.28				360.00	1,265.04	80,249.75
427.30					882.03	53,643.29
217.57				144.00	809.91	58,530.40
233.06				376.00	1,167.56	67,056.46
269.52				144.00	1,163.19	73,255.06
967.19	724.09			1,105.60	1,087.33	72,846.50
1,302.73	326.96			506.00	1,090.69	75,715.34
677.02				304.00	1,077.60	64,315.32
244.19				202.42	1,091.02	70,856.05
1,498.98	2,262.14				2,027.11	121,991.66
1,892.58	2,069.81		1,055.73		2,005.35	134,090.75
824.00	5,873.41			602.00	2,640.70	151,299.53
1,419.69	6,767.91		4,012.62	1,520.60	2,538.13	179,505.47
2,970.34				1,050.40	1,650.60	103,964.22
471.92	4,412.83		18.51	2,368.80	1,718.62	116,456.23
1,341.45				144.00	1,275.28	75,906.37
2,231.89				216.00	1,283.49	84,317.07
171.19				526.40	1,258.57	66,522.66
577.43				1,013.57	1,297.97	83,086.35
9.16	1,516.03			288.00	1,641.46	98,684.64
	2,106.10			144.00	1,644.72	110,685.40
	1,301.54				1,553.02	86,786.63
	2,784.17			468.80	1,532.03	96,327.68
	1,228.18				1,582.28	91,420.08
	1,594.57			124.86	1,594.85	104,459.37
	577.25			288.00	1,728.74	97,722.76
	690.00			480.00	1,707.30	100,488.14
	150.00	46.77		288.00	1,511.35	89,384.68
	1,636.29		12.88	421.60	1,544.42	102,030.94
	428.18	20.97		288.00	1,097.13	86,479.32
	375.90	165.65		400.40	1,056.58	88,990.32
	2,234.19	2,407.26		560.00	1,029.51	104,909.57
	1,476.78	4,041.35		158.20	2,061.01	130,613.94
		978.12			1,508.90	87,501.00
		2,570.90			1,541.25	100,432.65
		367.96		606.40	1,075.92	61,325.91
		510.74		977.00	1,090.75	70,380.21
	87.08			238.00	45,134.65	
	379.94	260.49		294.49	881.10	60,247.67
		339.41		300.00	1,610.84	88,067.44
		294.66		345.00	700.25	53,623.06
	170.01	947.45		828.00	1,721.96	92,083.59
	466.25	1,404.56		730.40	1,705.19	104,310.54
	3,428.48	730.41		284.00	2,475.38	149,074.85
	2,287.46	2,237.39	1,570.83	903.73	2,346.07	166,496.85
		60.10			2,220.25	122,761.88
					2,157.84	135,579.87

TABLE No. 24.—RECEIPTS FROM COUNTIES IN

County	State Revenue	Income	Blind	Deaf	Feeble-minded
Dallas—					
First year	81,776.23	11,493.60	1.49	28.29	502.45
Second year	94,841.54	12,876.00		71.30	540.30
Davis—					
First year	43,435.64	8,283.84			84.54
Second year	50,351.75	8,076.11			84.80
Deatur—					
First year	49,228.10	17,028.80	39.78		408.29
Second year	57,555.35	11,949.80	30.86		590.99
Delaware—					
First year	62,722.04	7,923.20	72.00		229.13
Second year	71,943.98	8,258.40			182.94
Des Moines—					
First year	79,869.93	20,376.21			714.71
Second year	85,320.69	19,414.61			1,272.23
Dickinson—					
First year	47,268.92	6,698.00			147.31
Second year	53,791.29	6,888.00			150.74
Dubuque—					
First year	122,546.36	22,438.80			861.28
Second year	148,336.77	19,852.74			597.24
Emmet—					
First year	45,343.03	4,618.64			
Second year	69,322.08	5,646.78			
Fayette—					
First year	85,847.68	4,549.40			265.20
Second year	108,903.05	8,163.65			348.40
Floyd—					
First year	63,471.08	12,745.90	72.00		403.05
Second year	71,990.82	12,694.40		1.25	322.76
Franklin—					
First year	54,021.18	5,460.00			58.05
Second year	84,977.29	9,228.00			132.41
Fremont—					
First year	54,009.21	8,821.60			236.08
Second year	61,742.53	9,500.00		1.75	326.57
Greene—					
First year	70,081.70	9,075.50	205.18		337.05
Second year	82,950.81	4,197.60	44.35		163.46
Grundy—					
First year	71,907.65	3,162.40			178.97
Second year	84,403.78	5,810.40			369.58
Guthrie—					
First year	66,983.64	8,018.80			
Second year	78,002.44	7,487.46			
Hamilton—					
First year	74,339.19	7,614.40	70.68		240.07
Second year	84,531.77	5,006.00			127.76
Hancock—					
First year	58,904.68	4,387.41			165.70
Second year	63,588.55	8,516.00		31.59	260.74
Hardin—					
First year	82,780.56	16,035.20		37.00	293.80
Second year	95,329.13	16,624.80			298.11
Harrison—					
First year	74,949.45	11,809.60		75	635.26
Second year	85,467.53	10,729.60			569.65
Henry—					
First year	55,725.29	13,852.38			82.98
Second year	61,998.17	13,618.23			95.96
Howard—					
First year	47,969.44	8,469.60			196.29
Second year	55,423.72	8,228.40			199.59
Humboldt—					
First year	54,780.67	10,123.54			156.65
Second year	61,478.90	14,132.00			331.79
Ide—					
First year	62,692.81	8,405.60			170.97
Second year	71,138.61	9,355.86			61.09
Iowa—					
First year	78,346.10	13,469.58		1.15	242.67
Second year	90,831.44	14,186.08			351.84
Jackson—					
First year	68,329.71	5,571.00			450.00
Second year	77,697.64	5,152.00		46.30	465.25
Jasper—					
First year	100,002.31	14,320.63		40.50	309.99
Second year	116,222.61	17,230.13		51.22	305.97

THE GENERAL AND SPECIAL FUNDS.—Continued.

Orphans' Home	Tuber-culosis	Inebriate	Juvenile Home	Epileptic	Capitol Grounds	Total
421.25	1,218.00			432.00	1,677.07	97,556.29
255.00	1,268.89			1,288.77	1,666.71	112,745.51
			34.52		881.83	52,665.85
					149.86	59,889.31
	1,534.37				996.24	64,391.51
	2,333.33				981.47	73,519.39
500.00	600.00			216.00	1,296.77	73,960.14
675.00	648.95			305.60	1,304.70	83,219.18
968.55	2,807.42			782.20	1,688.02	107,238.04
1,459.83	2,009.95		129.10	308.80	1,586.04	112,002.23
72.58	594.76				965.90	55,657.90
150.74	814.51			124.80	922.45	62,501.79
280.58	3,380.52			1,439.80	2,621.69	153,559.04
134.35	1,654.91			701.40	2,724.81	172,861.72
	478.97				865.00	52,227.24
	436.50				867.81	54,850.17
758.84	216.45				1,774.58	69,403.25
1,903.71	339.73		5,921.00	703.20	1,853.24	116,794.79
					1,305.17	78,220.76
					1,300.24	88,863.41
483.33	1,516.66		553.96		216.00	1,273.91
					578.40	1,525.10
	178.57		2,154.24			1,087.35
	1,213.01					66,355.25
	1,153.70					74,086.29
	891.27				1,443.21	84,770.70
	738.38			513.12	1,490.90	90,557.02
	158.71				216.00	1,475.13
					349.60	1,511.57
					1,832.23	76,254.67
					1,395.76	86,945.66
	450.00	574.41			94.40	84,914.29
	337.50	371.87			48.00	92,663.23
		223.89			402.16	65,222.30
	165.62		943.32		689.04	75,353.45
					288.00	102,088.21
	334.85				417.20	1,674.42
	319.12			636.21		115,296.98
	368.54	130.00			644.80	1,530.11
	125.89	956.35			1,076.80	1,532.02
	32.37	609.08				1,158.77
	547.08				432.00	1,116.90
	44.76				288.00	965.77
	150.60	545.15		98.44	267.20	989.67
	1,253.64					1,114.69
	1,737.61					1,103.27
						1,253.98
						1,298.30
	79.62					88,834.12
	511.61					1,577.59
		96.39			219.20	1,466.03
		229.41				1,577.59
	450.00	1,766.61	62.00		254.80	78,328.11
	450.00	792.32				85,307.81
	715.56	893.77			864.00	2,639.34
	807.44	1,136.43			592.59	2,666.81

TABLE No. 34.—RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Feeble-minded
Jefferson—					
First year	53,552.67	7,949.51			280.26
Second year	53,321.00	11,196.03	52.65	4.80	344.86
Johnson—					
First year	91,482.95	10,822.40			493.60
Second year	101,018.43	11,729.00	42.23		519.15
Jones—					
First year	95,363.84	9,233.60		52.55	430.08
Second year	74,375.34	6,992.80		6.56	493.20
Keokuk—					
First year	74,549.04	10,159.49			305.06
Second year	80,466.88	8,529.62		26.90	256.23
Kossuth—					
First year	97,800.00	15,687.20			359.19
Second year	115,578.77	11,858.40			240.52
Lee—					
First year	91,524.79	30,590.95			882.01
Second year	106,191.47	32,505.23	58.03		1,035.23
Linn—					
First year	164,517.77	31,366.80		31.37	1,373.62
Second year	189,959.04	36,169.61	102.58	39.93	1,540.55
Louis—					
First year	48,488.45	4,309.08			27.02
Second year	53,267.52	4,013.05			106.04
Lucas—					
First year	40,994.06	7,354.40			258.56
Second year	47,772.24	6,426.40			198.50
Lyon—					
First year	83,089.28	6,376.80			127.38
Second year	96,615.31	6,082.40			142.22
Madison—					
First year	64,570.84	10,753.21			440.00
Second year	72,518.83	10,861.00			369.80
Mahaska—					
First year	78,733.00	14,541.57	432.00		544.91
Second year	80,401.47	14,306.18	24.60		597.76
Marion—					
First year	67,709.48	15,330.10			693.84
Second year	77,130.82	17,115.18		2.80	450.87
Marshall—					
First year	69,758.05	7,751.42			754.56
Second year	106,554.76	8,243.40		4.15	874.82
Mills—					
First year	92,414.55	5,734.40			346.01
Second year	58,282.98	11,969.03			230.52
Mitchell—					
First year	54,969.03	11,926.80			137.63
Second year	61,576.64	13,135.20			130.84
Monona—					
First year	69,531.88	10,033.70	19.65		388.59
Second year	78,880.68	10,321.60	50.00		367.08
Monroe—					
First year	41,168.96	15,016.75			455.64
Second year	48,661.46	14,923.58			572.18
Montgomery—					
First year	55,536.67	6,805.20			392.50
Second year	65,908.40	7,748.80		2.50	465.02
Muscatine—					
First year	73,335.12	15,954.88	211.52		727.92
Second year	85,089.36	16,912.92		33.09	910.41
O'Brien—					
First year	87,711.25	6,426.40			78.40
Second year	99,598.60	7,044.00			61.58
Oscola—					
First year	49,770.80	4,760.80			113.91
Second year	56,678.36	5,072.80			114.89
Page—					
First year	76,428.52	17,929.20	19.38		426.64
Second year	86,654.41	18,866.40	8.33		560.80
Palo Alto—					
First year	60,309.89	6,800.77			140.42
Second year	67,454.04	5,494.40			81.92
Plymouth—					
First year	112,202.75	15,295.20	6.44		314.56
Second year	129,711.55	15,889.60	9.76		312.41
Pocahontas—					
First year	73,025.50	6,120.00			140.97
Second year	81,297.41	6,991.20			112.55

THE GENERAL AND SPECIAL FUNDS.—Continued.

Orphans' Home	Tuberculosis	Inebriate	Juvenile Home	Epileptic	Capitol Grounds	Total
	260.00				1,006.41	63,138.85
	979.07			30.56	1,140.77	77,067.84
	434.49	3,844.70		558.40	1,876.20	109,517.75
	476.79	3,676.99		561.60	1,822.64	119,847.43
	1,005.19			736.80	1,853.01	78,175.07
	994.16	275.23	1,592.52	771.29	1,841.79	86,502.70
	1,149.73			288.00	681.52	87,222.84
	188.71			144.00	1,569.08	97,221.52
	29.17	4,344.95		72.00	1,900.00	130,192.51
	2,714.40			132.00	1,973.00	132,409.09
	366.19	5,193.37		869.60	1,931.67	131,608.58
	324.11	6,913.06		561.50	1,994.91	150,229.73
	10,767.66	11,299.35	317.84	2,361.60	3,499.19	225,405.21
	10,888.14	8,732.08		4,072.70	5,530.22	269,448.70
	345.00	855.54		288.00	975.28	55,288.27
	450.00	1,656.27	1,145.02	855.80	966.67	62,339.87
	532.64	243.38			838.56	50,242.42
	198.55	906.64			859.64	56,480.46
				124.00		
				44.80	1,614.89	91,203.15
				614.40	1,592.19	108,109.30
				288.00	1,278.60	78,067.23
				292.48	1,289.76	86,104.77
				1,206.00	1,631.99	99,497.09
				864.00	1,024.30	108,503.17
				496.80	1,361.13	84,829.80
				552.00	1,371.58	96,915.77
	1,263.47	2,385.77		436.80	1,943.65	108,292.72
	693.13	2,490.62	541.41	567.30	1,982.63	123,830.02
					1,703.69	160,198.65
					1,026.03	71,538.59
					341.80	68,014.04
					519.20	77,864.61
					288.00	82,357.77
					1,419.68	91,779.14
					829.95	58,458.38
					863.14	66,392.46
					497.60	67,501.96
					513.30	75,846.96
					45.60	94,867.62
					1,565.69	108,042.58
					1,731.75	96,259.41
					1,735.33	109,935.15
					945.19	55,690.70
					857.16	63,144.01
					1,522.41	97,847.16
					1,533.41	111,444.38
					506.80	69,711.32
					432.00	75,866.03
					288.00	131,368.84
					2,245.02	149,889.90
					1,682.40	83,361.61
					1,419.65	92,680.63

REPORT OF STATE TREASURER

TABLE No. 24.—RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Feeble-minded
Polk—					
First year	333,461.76	44,781.90	196.72	27.43	4,234.04
Second year	365,106.79	54,114.14	280.82	249.83	4,022.88
Pottawattamie—					
First year	127,905.34	29,279.30	106.69	175.31	846.29
Second year	185,965.22	37,301.60	37.57	49.86	1,559.50
Poweshiek—					
First year	79,856.42	9,223.73			428.40
Second year	98,867.90	7,875.21			569.33
Ringgold—					
First year	50,921.34	7,320.80			302.60
Second year	57,756.82	7,173.60			302.00
Sac—					
First year	40,917.30	9,665.00			173.52
Second year	48,935.94	9,564.90			132.35
Scott—					
First year	106,883.53	47,448.78	47.02	5.05	1,042.18
Second year	198,959.04	42,569.98	41.72	56.61	3,036.12
Shelby—					
First year	80,365.64	11,704.00			140.55
Second year	88,407.86	11,804.00			184.90
Sioux—					
First year	118,694.65	7,494.40		4.62	240.68
Second year	136,698.69	8,502.40	42.33	64.93	333.67
Story—					
First year	80,900.55	3,286.40		2.00	425.04
Second year	107,141.36	4,555.30		40.65	357.20
Tama—					
First year	97,627.79	5,324.55		40.60	137.18
Second year	94,692.12	13,130.09		7.25	237.52
Taylor—					
First year	38,908.44	4,960.80			228.54
Second year	66,549.08	4,068.00		51.30	
Union—					
First year	50,314.11	14,600.00	40.92		530.19
Second year	52,886.69	9,831.20	13.52	17.75	453.76
Van Duren—					
First year	42,517.58	10,523.08			394.37
Second year	48,138.07	15,738.00			406.25
Wapello—					
First year	67,793.35	19,072.80	42.42		1,713.62
Second year	88,077.82	19,133.09			1,756.05
Warren—					
First year	60,334.28	9,243.04			97.57
Second year	79,815.96	8,453.60		6.10	184.82
Washington—					
First year	83,864.51	8,421.08			257.87
Second year	92,335.18	8,915.71			237.46
Wayne—					
First year	59,605.17	3,697.60			239.21
Second year	64,712.54	4,900.80			187.79
Webster—					
First year	111,349.76	30,621.60			759.60
Second year	130,831.43	19,087.50	12.28		1,496.02
Winnebago—					
First year	49,896.12	9,342.55			182.24
Second year	56,456.27	9,071.50			285.16
Winnebuck—					
First year	72,967.19	10,638.20			64.64
Second year	81,783.37	11,376.00			87.36
Woodbury—					
First year	216,291.34	59,155.29	12.34	106.50	3,103.31
Second year	271,739.62	61,119.49		16.89	2,379.90
Worth—					
First year	40,273.95	8,080.80			59.87
Second year	46,823.86	8,180.80		3.75	56.78
Wright—					
First year	73,239.97	9,022.02	82.44		129.91
Second year	82,914.14	10,487.78	44.40	74.25	72.18
Total first year	\$ 7,750,364.33	\$ 1,196,430.78	\$ 2,069.96	\$ 792.01	\$ 44,682.25
Total second year	\$ 8,888,566.94	\$ 1,223,051.58	\$ 1,019.88	\$ 1,134.10	\$ 46,281.37
Grand total	\$16,638,931.27	\$ 2,419,482.36	\$ 3,109.84	\$ 1,926.11	\$ 91,563.62

GENERAL REVENUE TRANSACTIONS

THE GENERAL AND SPECIAL FUNDS.—Continued.

Home Orphans'	colostis Tuber	Inebriate	Home Juvenile	Epileptic	Capitol Grounds	Total
9,285.00	15,741.71			8,396.00	7,062.28	423,737.74
8,507.44	39,008.71		8,730.96	8,313.57	7,323.55	507,833.68
2,298.62				1,865.55	2,622.46	165,259.46
4,458.14			1,819.54	1,646.55	3,400.92	230,869.79
103.05	2,136.06				1,616.30	93,454.86
890.00	2,890.39		737.30	280.80	1,680.91	108,441.84
	547.90			572.00	908.85	60,864.49
	376.05			308.64	954.27	96,901.58
136.49	232.87			864.00	1,841.95	102,833.20
105.24	517.90		471.06	1,086.40	1,502.22	102,125.91
6,729.71	851.18			2,605.90	3,508.44	234,121.49
6,133.84	8,485.09		733.34	2,475.54	3,483.74	255,905.02
	1,215.44				1,648.78	96,114.41
	879.39		390.40	167.20	1,596.50	105,346.25
	1,736.03			216.00	2,358.03	130,743.22
	219.94		121.58	269.68	2,360.18	148,552.46
800.50	1,297.42	30.40		1,352.00	1,844.13	99,275.44
900.00	1,994.33		701.47	1,134.78	1,948.17	118,802.62
185.54	193.55				1,999.76	165,509.37
445.00	643.67		2,295.46		1,741.29	113,125.00
750.24	239.75	72.00		216.00	1,182.15	66,638.92
900.00	697.04		143.82	655.20	1,167.88	74,515.50
	633.86			277.60	1,019.78	67,512.46
	1,154.09			61.00	932.32	65,370.93
	172.51	4.84			802.07	60,475.45
	150.00				860.94	65,277.26
1,700.50	129.04			288.00	1,463.15	92,081.40
2,196.77	1,170.80		3,389.60	1,128.80	1,610.77	117,462.70
80.51	1,035.49			562.40	1,471.61	81,833.30
150.00	783.70			709.60	1,490.60	91,062.78
	822.77			810.40	1,703.86	96,880.59
14.29	1,460.13		1,655.54	559.26	1,061.24	107,038.81
	1,439.05			247.30	1,095.34	66,643.57
	1,265.43		748.65	61.00	1,096.05	75,972.86
2,347.90	3,102.81				2,291.76	140,473.43
1,918.41	2,660.06		3,794.77	1,323.75	2,374.19	164,789.00
	1,080.24			432.00	867.70	61,739.90
	1,775.29			618.03	873.32	69,179.57
	89.52				1,499.50	85,199.05
	455.16				1,498.92	96,170.81
397.42	4,484.06				4,480.15	288,133.22
406.95	8,543.13		3,953.56	918.40	4,897.18	333,839.19
	2,174.19				809.72	51,398.51
	727.90				857.22	56,817.91
	466.68	69.23		216.00	1,487.44	85,323.69
	1,877.07			217.00	1,493.33	98,280.75
\$ 56,515.22	\$ 127,631.97	\$ 1,699.59		\$ 49,982.91	\$ 156,143.20	\$ 2,376,352.22
\$ 57,301.53	\$ 163,398.62		\$ 46,934.54	\$ 59,664.07	\$ 160,586.70	\$10,645,508.33
\$ 113,816.75	\$ 291,030.59	\$ 1,699.59	\$ 46,934.54	\$ 109,646.98	\$ 216,728.90	\$20,054,800.55

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